

# **BUDGET REPORT ACCOUNTS TO END JULY 2020 TO F,B&S COMMITTEE 21/08/20 COSTESSEY TC 01/09/20**

**AT THE END OF JULY COUNCIL WAS 1/3 (33.33%) OF THE WAY THROUGH THE FINANCIAL YEAR AND WAS IN BUDGET BY £134,953. IT HAD RECEIVED 41.82% OF ITS BUDGETED INCOME AND SPENT 25.2% OF ITS BUDGETED EXPENDITURE**

Council has received the first instalment of the precept (£329,875.50). Some cost centres are showing a potential overspend, though many will even out over the year (eg Subscriptions at 77.5% & Insurance at 94.6%) as these are paid annually at the beginning of the financial year.

Due to COVID-19 Council has received NO income from hall hires except for pre-payments carried over, nor any commission. Burial & Memorial fees are lower than anticipated (15.9%) - they are sporadic and cannot be accurately predicted. Council has received the first instalment of CIL receipts (£2,482.24), but this is an unknown quantity and varies according to planning consents granted in Costessey. There is a Property Maintenance EMR which will be used to fund property maintenance and smooths out the variable peaks & troughs over the years.

**THERE IS LIKELY TO BE A CONSIDERABLE SHORTFALL IN INCOME OVER THE YEAR DUE TO THE LONG-TERM CLOSURE OF THE COMMUNITY HALLS FOLLOWING GOVERNMENT GUIDELINES ON LOCKDOWN, AND COUNCIL IS LIKELY TO HAVE TO FUND THE YEAR END (MARCH 2021) DEFICIT FROM ITS RESERVES.**

## **Cost Centre 101 - General Administration**

**4006: Protective clothing:** (no budget) PPE masks for office staff **OVERSPEND YTD £40**

**4008: Training:** Unanticipated CiLCA course @ £255

**4009: Travel:** (42.8%): Essential Car User Allowances & Mileage. Budget reduced from two years ago, but increasing. **POTENTIAL OVERSPEND**

**4024: Subscriptions / Publications:** (77.5% no change). Often paid annually at the beginning of the financial year. This should even out over the year.

**4025: Insurance:** (99.7%) Additional monthly payments due to increase in valuation of halls. **POTENTIAL OVERSPEND**

**4027: Computer Software & IT:** (59.5%) Purchase of two replacement laptops & 3-year service @ £1,182.44 plus regular IT support.

## **Cost Centre 102 – Civic Activities**

**4008: Training:** (36.3%)\_Unanticipated CiLCA course @ £255

## **Cost Centre 201 – Breckland Hall**

**4018: Refuse Disposal:** (36.4%) This is a quarterly charge

**4028: Licences:** (45% no change): TV Licence £158

**4040: Equipment / Small tools:** (224.4%) Vacuum cleaner for in-house cleaner @ £112 **OVERSPEND YTD £62**

**4050: Security Costs:** (41.7% no change): Services £250; **POTENTIAL OVERSPEND**

**4059: Architect / Surveyors etc:** (no budget) Survey for Insurance rebuild costs **OVERSPEND YTD £380**

## **Cost Centre 202 – Costessey Centre**

**4012: Water & Drainage:** (42.6% no change) **POTENTIAL OVERSPEND**

**4018: Refuse Disposal:** (36.4%) This is a quarterly charge **POTENTIAL OVERSPEND**

**4037: Maintenance Contracts:** (46.9%) Air con major service @ £1,088 & annual maintenance of alarm system @ £320

4059: Architect / Surveyors etc: (no budget) Survey for Insurance rebuild costs  
**OVERSPEND YTD £760**

#### **Cost Centre 205 – Queen’s Hills Community Centre**

4018: Refuse Disposal: (43.9%) This is a quarterly charge

4036: Property Maintenance: (73.9%) Replacement pump @ £460

4040: Equipment / Small tools: (112.2%) Vacuum cleaner for in-house cleaner @ £112

**OVERSPEND YTD £12**

4050: Security costs: (50%)

4059: Architect / Surveyors etc: (no budget) Survey for Insurance rebuild costs

**OVERSPEND YTD £380**

#### **Cost Centre 211 – Breckland Park**

4017:Health & Safety: (no budget) Hazard Tape. **OVERSPEND YTD £5**

4041: Equipment Hire: (no budget) Overseeder. **OVERSPEND YTD £80**

4060: Other Professional fees: (no budget) Covid 19 Risk Assessment of play areas @ £62

**OVERSPEND YTD £62**

#### **Cost Centre 212 – Longwater Lane Recreation Ground**

4017:Health & Safety: (no budget) Hazard Tape. **OVERSPEND YTD £2**

4028: Licences: (no budget) Planning Fee – football cages **OVERSPEND YTD £13**

4041: Equipment Hire: (no budget) Overseeder. **OVERSPEND YTD £80**

4042: Equipment Maintenance & running: (77.5%) Play equipment repairs @ £387

4059: Architect / Surveyors etc: (no budget) Survey for Insurance rebuild costs grounds store **OVERSPEND YTD £190**

4060: Other Professional fees: (no budget) Covid 19 Risk Assessment of play areas  
**OVERSPEND YTD £125**

#### **Cost Centre 221 – Cemetery**

4011: Rates: (35.8%) Now spread over 12 payments per year. Total to pay £754.63.  
**BUDGET: £700 THIS WILL BE AN OVERSPEND OF £54.63**

4039: Grounds Maintenance: (85.8%) Miscanthus Cut £175; Miscanthus baling £450; Mole control £1,950 **POTENTIAL OVERSPEND**

4060: Other professional fees: (no budget) Planning Fee **OVERSPEND YTD £252**

4059: Architect / Surveyors etc: (no budget) Survey for Insurance rebuild costs  
**OVERSPEND YTD £190**

#### **Cost Centre 241 – Open Spaces**

4012: Water & Drainage: (94.1%) One-off payment of £15.06 to Norfolk Rivers for stretch of R Tud at Gunton Lane.

4060: Other Professional fees: (no budget) Covid 19 Risk Assessment of Husenbeth play area @ £63 **OVERSPEND YTD £63**

#### **Cost Centre 291 – Outside Services**

4017:Health & Safety: (43.2%): Mostly Solo Alarm @ £20 per month

4040: Equipment / Small tools: £94.38

**Hilary Elias. 17 August 2020**

17:09

## Summary Income &amp; Expenditure by Budget Heading 31/07/20

Month No: 4 CTC 1/9/2020 Cost Centre ReportACCOUNTS TO END JULY 20

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101	General Administration							
	Income	0	329,600	663,051	333,451			49.7%
	Expenditure	19,194	85,325	282,150	196,825		196,825	30.2%
	Movement to/(from) Gen Reserve	(19,194)	244,275					
102	Civic Activities							
	Expenditure	990	2,518	24,835	22,317		22,317	10.1%
109	Capital and Projects							
	Income	0	3,910	2,500	(1,410)			156.4%
	Expenditure	0	10,050	0	(10,050)		(10,050)	0.0%
	Movement to/(from) Gen Reserve	0	(6,140)					
110	Capital Costessey Centre							
	Expenditure	0	31,651	63,302	31,651		31,651	50.0%
201	Breckland Hall							
	Income	0	152	25,025	24,873			0.6%
	Expenditure	1,764	7,917	54,170	46,253		46,253	14.6%
	Movement to/(from) Gen Reserve	(1,764)	(7,765)					
202	Costessey Centre							
	Income	(90)	785	54,550	53,765			1.4%
	Expenditure	3,947	13,587	114,000	100,413		100,413	11.9%
	Movement to/(from) Gen Reserve	(4,037)	(12,801)					
203	Fete							
	Income	0	0	9,000	9,000			0.0%
	Expenditure	0	0	12,000	12,000		12,000	0.0%
	Movement to/(from) Gen Reserve	0	0					
205	Queen's Hills Community Centre							
	Income	70	290	23,050	22,760			1.3%
	Expenditure	2,512	7,035	52,050	45,015		45,015	13.5%
	Movement to/(from) Gen Reserve	(2,442)	(6,745)					
211	Breckland Recreation Grd							
	Expenditure	67	4,356	16,298	11,942		11,942	26.7%
212	Longwater Lane Rec'n Ground							
	Income	0	0	3,025	3,025			0.0%
	Expenditure	519	1,275	5,600	4,325		4,325	22.8%
	Movement to/(from) Gen Reserve	(519)	(1,275)					
215	Queens Hill Recreation Areas							
	Expenditure	0	0	1,550	1,550		1,550	0.0%
221	Cemetery & Closed Churchyard							
	Income	0	4,682	29,500	24,818			15.9%
	Expenditure	1,461	3,487	6,540	3,053		3,053	53.3%
	Movement to/(from) Gen Reserve	(1,461)	1,195					
231	Allotments							
	Income	0	0	1,200	1,200			0.0%
	Expenditure	0	0	775	775		775	0.0%
	Movement to/(from) Gen Reserve	0	0					
241	Open Spaces							
	Income	0	0	13,600	13,600			0.0%
	Expenditure	962	4,557	20,416	15,859		15,859	22.3%
	Movement to/(from) Gen Reserve	(962)	(4,557)					
251	Street Furniture							
	Income	0	230	0	(230)			0.0%
	Expenditure	0	0	4,100	4,100		4,100	0.0%
	Movement to/(from) Gen Reserve	0	230					
252	Road and Streetlights							
	Expenditure	207	1,344	22,346	21,002		21,002	6.0%
291	Outside Services							
	Expenditure	8,062	31,597	131,875	100,278		100,278	24.0%
	Grand Totals:- Income	(20)	339,649	824,501	484,852			41.2%
	Expenditure	39,686	204,697	812,007	607,310	0	607,310	25.2%
	Net Income over Expenditure	(39,706)	134,953	12,494	(122,459)			
	Movement to/(from) Gen Reserve	(39,706)	134,953					

## Detailed Balance Sheet - Excluding Stock Movement

Month 4 Date 31/07/2020

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Trade Debtors	307	
105	VAT Control	2,182	
115	Prepaid Fete costs 2021-22	2,676	
201	Barclays Current/Premium Acct	675,393	
202	Barclays Salaries Account	36,523	
211	Barclays Treasurers Account	140,000	
212	Clerks Imprest Acc 1	2,000	
213	Groundsman Imprest Acc 2	3,000	
231	Petty Cash	300	
	<b>Total Current Assets</b>		<b>862,381</b>
	<u>Current Liabilities</u>		
500	Trade Creditors	298	
520	PAYE & NI Due	5,557	
525	Superannuation Due	4,967	
533	Income in Advance Fete 2021/22	3,538	
540	Deposits -Breckland	6,754	
541	Deposits - Costessey Centre	232	
542	Deposits - QHCC	860	
570	Retentions Payable	3,751	
	<b>Total Current Liabilities</b>		<b>25,956</b>
	<b>Net Current Assets</b>		<b>836,425</b>
	<b>Total Assets less Current Liabilities</b>		<b>836,425</b>
	<u>Represented by :-</u>		
300	Current Year Fund	134,953	
310	General Fund	181,178	
320	EMR Elections	18,712	
321	Rolling Capital Fund	314,418	
327	EMR Property Maintenance	31,648	
328	EMR Legal Fees	15,000	
329	EMR New Cemetery Fund	97,894	
330	EMR Recruitment	1,000	
334	EMR CIL 2018-19	19,165	
335	EMR CIL 2019-20	10,030	
337	EMR Streetlight Maintenance	12,428	
	<b>Total Equity</b>		<b>836,425</b>

<b>Date</b>	<b>Payee</b>	<b>Description</b>	<b>Cost Centre</b>	<b>Amount £</b>
01/07/2020	SNDC	Refuse Collection	201 202 205 & 221	£819.00
01/07/2020	Breakwater	IT Support	101	£514.62
01/07/2020	RBS Software Solutions	Support for Software	101	£807.60
08/07/2020	PJ Plumbing Services	QHCC Air handling unit maintenance	205	£1,628.02
15/07/2020	SNDC	Non-Domestic Rates	201	£728.00
15/07/2020	SNDC	Non-Domestic Rates	202	£1,487.00
21/07/2020	British Gas	Electricity usage CC - 2/4/20-1/7/20	202	£2,098.78
24/07/2020	Norfolk Parish Training & Support	Cilca Course D Bowles & F Carter	101 & 102	£510.00
27/07/2020	J R Vincent-Bunn	5th cut	241	£1,074.00
29/07/2020	Ben Burgess Gardening Equip	Mower	291	£1,848.00
31/07/2020	Salaries	PP4	101, 201 & 291	£24,363.91
31/07/2020	Breakwater	IT Support	101	£521.82
31/07/2020	L Robertson	Mole Control	221	£1,300.00

**Bank Reconciliation Statement as at 31/07/2020  
for Cashbook 1 - Barclays Current/Premium Acct**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Current Acct	31/07/2020		5,000.00
Barclays Business Premium Acct	31/07/2020		677,196.24
			<u>682,196.24</u>
<b>Unpresented Cheques (Minus)</b>		<b>Amount</b>	
16/12/2019 112203 ██████████		100.00	
17/02/2020 112289 ██████████		60.00	
13/03/2020 112322 WAW Wrestling		100.00	
18/03/2020 112327 ██████████		100.00	
25/03/2020 112338 ██████████		124.00	
16/04/2020 112381 East Anglian Tuition		90.00	
12/05/2020 112402 D S & D Mack		954.00	
10/07/2020 112449 Queens Hill Primary School		290.00	
13/07/2020 112452 AUDITING SOLUTIONS LTD		480.60	
15/07/2020 112453 SJB SAFETY SOLUTIONS		250.00	
16/07/2020 112454 ██████████		60.00	
21/07/2020 112456 NGF PLAY LTD		118.80	
24/07/2020 112458 NORFOLK PARISH TRAINING & SUPP		510.00	
27/07/2020 112459 J R Vincent-Bunn		1,074.00	
29/07/2020 112460 Ben Burgess Gardening Equipmen		1,848.00	
29/07/2020 112461 DRAGON SECURITY		166.32	
31/07/2020 112463 Petty Cash		112.87	
31/07/2020 112466 Norfolk Association of Local C		156.00	
31/07/2020 112465 Ian Smith (Stationers) Ltd		95.83	
31/07/2020 112468 Ben Burgess Gardening Equipmen		113.23	
			<u>6,803.65</u>
			675,392.59
<b>Receipts not Banked/Cleared (Plus)</b>			
		0.00	
			<u>0.00</u>
			675,392.59
		<b>Balance per Cash Book is :-</b>	<b>675,392.59</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Bank Reconciliation Statement as at 31/07/2020  
for Cashbook 2 - Barclays Salaries Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays Salaries Account	31/07/2020		36,523.36
			<u>36,523.36</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			36,523.36
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			36,523.36
		<b>Balance per Cash Book is :-</b>	<b>36,523.36</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Bank Reconciliation Statement as at 30/04/2020  
for Cashbook 3 - Barclays Treasurers Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Treasury Deposit 23123826	31/07/2020		140,000.00
			<u>140,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			140,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			140,000.00
		<b>Balance per Cash Book is :-</b>	<b>140,000.00</b>
		<b>Difference is :-</b>	<b>0.00</b>



**Bank Reconciliation Statement as at 31/07/2020  
for Cashbook 4 - Petty Cash**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/07/2020	0	300.00
			<u>300.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			300.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			300.00
		<b>Balance per Cash Book is :-</b>	<b>300.00</b>
		<b>Difference is :-</b>	<b>0.00</b>


## Payments for Month 4

## Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
06/07/2020	Roys & The Range	VCH1102	17.02		2.65	4016	201	13.27	Cleaning Supplies
						4010	101	1.10	Milk
10/07/2020	M Vozza	VCH1103	15.00			4006	101	15.00	5 x Handmade Facemasks for Off
10/07/2020	Coop & Sainsburys	VCH1104	29.34		4.27	4010	101	3.70	Milk
						4027	101	21.37	IT Parts
10/07/2020	The Post Office	VCH1105	9.75			4022	101	9.75	Signed For Postage
14/07/2020	The Range & M&S	VCH1107	7.11		0.99	4016	202	2.49	Bleach
						4016	205	1.24	Bleach
						4016	201	1.24	Bleach
						4010	101	1.15	Milk
15/07/2020	Oriental Delight	VCH1106	22.50			4006	101	22.50	Office Facemasks
16/07/2020	The Post Office	VCH1108	1.95			4022	101	1.95	Signed for Postage
20/07/2020	The Co-op	VCH1109	3.50			4010	101	3.50	Milk & Teabags
24/07/2020	The Post Office	VCH1110	2.06			4022	101	2.06	Signed For Postage
27/07/2020	Co-op	VCH1112	2.54			4010	101	2.54	Milk
28/07/2020	A J Piesse	VCH1111	2.10		0.35	4016	212	1.75	Bin Bags
<b>Total Payments for Month</b>			112.87	0.00	8.26			104.61	
<b>Balance Carried Fwd</b>			300.00						
<b>Cashbook Totals</b>			412.87	0.00	8.26			404.61	

**Bank Reconciliation Statement as at 31/07/2020  
for Cashbook 5 - Clerks Imprest Acc 2**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclays CPC Petty Cash No2	31/07/2020	0	2,000.00
			<u>2,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,000.00
		<b>Balance per Cash Book is :-</b>	<b>2,000.00</b>
		<b>Difference is :-</b>	<b>0.00</b>



THE CLERK  
 THE COSTESSEY CENTRE  
 LONGWATER LANE  
 COSTESSEY  
 NORWICH  
 NR8 5AH

# Your Business Current Account

## At a glance

### 01 - 31 Jul 2020

Start balance	£2,000.00
Money out	£1,166.92
▶ Commission charges £6.50	
▶ Interest paid £0.00	
Money in	£1,166.92
End balance	£2,000.00

Your deposit is eligible for protection by the Financial Services Compensation Scheme.


*9/8*  
*10/8/20*

Date	Description	Money out £	Money in £	Balance £
1 Jul	Start Balance			2,000.00
6 Jul	£ Commission Charges For The Period 13 May /14 Jun	6.50		1,993.50
23 Jul	Card Payment to Currys Online On 22 Jul	249.00		1,744.50
27 Jul	Card Payment to Pcwb Telesales On 24 Jul	500.00		1,244.50
28 Jul	Card Payment to The Post Office On 27 Jul	7.50		1,237.00
31 Jul	Card Payment to Chemiclean Product On 30 Jul	403.92		833.08
	Internet Banking Transfer From Account 70291323 at 20-62-68 Cimp July Reimburs		1,166.92	2,000.00
31 Jul	Balance carried forward			2,000.00
	Total Payments/Receipts	1,166.92	1,166.92	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

**Bank Reconciliation Statement as at 31/07/2020  
for Cashbook 6 - Groundsman Imprest Acc 1**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Costesseypc Petty Cash No 1	31/07/2020		3,000.00
			<u>3,000.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			3,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			3,000.00
		<b>Balance per Cash Book is :-</b>	<b>3,000.00</b>
		<b>Difference is :-</b>	<b>0.00</b>



**THE CLERK  
 THE COSTESSEY CENTRE  
 LONGWATER LANE  
 COSTESSEY  
 NORWICH  
 NR8 5AH**

# Your Business Current Account

## At a glance

### 01 - 31 Jul 2020

Start balance	£3,000.00
Money out	£237.21
▶ Commission charges	£6.50
▶ Interest paid	£0.00
Money in	£237.21
End balance	£3,000.00

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

*98*  
*10/8/20*

Date	Description	Money out £	Money in £	Balance £
1 Jul	Start Balance			3,000.00
	))) Card Payment to Mfg Oval Garage On 29 Jun	22.43		2,977.57
6 Jul	Card Payment to Paypal *Toolstatio On 03 Jul	49.96		2,927.61
	Ⓢ Commission Charges For The Period 13 May /14 Jun	6.50		2,921.11
7 Jul	))) Card Payment to Co-Op Group Petrol On 06 Jul	10.67		2,910.44
15 Jul	Card Payment to Paypal *Screwfix On 14 Jul	17.45		2,892.99
22 Jul	Card Payment to Paypal *Screwfix On 21 Jul	59.99		2,833.00
	))) Card Payment to Longwater Construc On 21 Jul	8.34		2,824.66
24 Jul	))) Card Payment to Co-Op Group Petrol On 23 Jul	22.81		2,801.85
28 Jul	Card Payment to Co-Op Group Petrol On 27 Jul	26.90		2,774.95
29 Jul	))) Card Payment to Mfg Oval Garage On 27 Jul	12.16		2,762.79
31 Jul	Internet Banking Transfer From Account 70291323 at 20-62-68 Gimp July Reimburs		237.21	3,000.00
31 Jul	Balance carried forward			3,000.00
	Total Payments/Receipts	237.21	237.21	

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.