

Briefing Note
Finance and Personnel Monday 30th November 2020
Draft Budgets for 2021/2022

1. Introduction

Attached to this briefing note, as Appendix One, is a copy of the budgets and income and expenditure to date for the current financial year of 2020/2021. Also attached, as Appendix Two, is a copy of the draft budgets for the forthcoming financial year of 2021/2022 for consideration.

North Devon Council has given a deadline of 18th December 2020 for return of the initial precept application (this is an initial application to show the likely precept). Although the North Devon Council cannot yet provide the figure for the tax base it has indicated that consideration should be given to the impact the pandemic has had on the increase in those receiving assistance towards their Council Tax which in turn will reduce the tax base. Development within the parish has continued which could balance the possible reduction but obviously we cannot be certain until NDC confirms the Tax Base in due course – for that reason I would recommend that the Parish Council submits an initial figure which can be reviewed at the January Full Council meeting alongside the Tax Base before submitting our final precept demand ahead of the deadline (indicated as 29th January 2021).

Below is a summary of the changes that have been incorporated within the 2021/2022 budget so far for consideration.

2. Budget Proposals

Administration Budget

6. Telephones - increase from £1,080 to £1,500 to allow for costs associated with a mobile phone and tablet for the Maintenance and Amenities Operative.

13. I.T - Increase from £2,250 to £2,800 to allow a further seven hours of support per year, (seven hours of support is £490 + VAT the current budget only allows for two support packages giving 14 hours – as the Committee is aware this service was recently reviewed).

14. Audit Fees – Increase from £1,500 to £2,800 internal audit will be £1,500 due to expenditure increase Beechfield project, fees are based on previous year's expenditure.

18. Waste Collection – Increase from £1,000 to £2,000 due to an increase in capacity and a new contract to allow for recycling.

147. Defibrillator Maintenance (this is the Defibrillator currently at the Parish Hall) – the suggestion at the last meeting which was accepted was to put the £500 from the 2020/2021 budget which has not been spent into an Ear Marked Reserve and to place a further £500 into the 2021/2022 budget to build up funds to put the defibrillator into a heated cabinet for both defibrillators giving you a total budget of £2,000.

Quotations have been obtained and to move the defibrillator to the Beechfield Centre and place in a heated cabinet it would be in the region of £600 + VAT (this is for heated cabinet and installation of electricity supply). We have two defibrillators and therefore this option could potentially cost **£1,200 + VAT** plus ongoing maintenance.

The Parish Council could lease a defibrillator from South Western Ambulance for £1,800 + VAT for 4 years (you would have to pay for the installation of the electricity supply which would be approximately £200 + VAT per defibrillator) which would include the defibrillator, heated cabinet, all pads and batteries and annual training. For a second defibrillator it would be an additional £1,000 + VAT for the four-year period. For the two defibrillators this option would cost **£3,200 + VAT** for the first four-year period and then £2,800 + VAT for a further four years (assuming the lease costs remain the same).

170. Transport for Lengthsman – this could change considerably depending on the van that is purchased. The 2020/2021 budget was £5,000 the proposed budget for 2021/2022 was based on a van purchased in 2020/2021 and allowed for running costs.

178. Covid-19 – a budget was included earlier in the year to show the expenditure directly related to the pandemic – consider whether this budget is included to show PPE etc.

181. Legionella Contract - was split out for current year but is actual one contract for all the sites a budget of £1,500 allows for the current contract price of £1,200 plus an allowance for testing.

Muddlebridge Allotments Budget

165. Hedge Cutting – increase in cost of approximately £40 but is met by income from the site.

Cemetery Budget

98. Business Rates – increase from £850 to £995 allows for current cost plus a 3% increase.

Dog Bins Budget

88. Dog Bin Emptying – increase, from £7,100 to £7,400 current contract is 7,100 a year. would allow for an increase in the service and a contingency in case extra emptying is required for existing bins.

Fremington Quay

59. Sewage Plant Servicing – income has been decreased slightly to show actual percentage of recharge based on expenditure.

65. Sewage Plant Call Out - income has been decreased slightly to show actual percentage of recharge based on expenditure.

68. Grass Cutting – increase from £2,200 to £2,660 as this is the contracted amount.

73. Insurance – remove the payment of the insurance for all Parish Council assets and activities is included under the Parish Council’s insurance and the recharge for the Fremington Quay insurance has been included in this budget.

161. Defibrillator Maintenance - as per 147 above.

Grants Budget

179. Clarity – New budget of £3,850 as agreed at the November Full Council meeting to allow the “Fremington Talks” service to continue in the next financial year. There may be a possibility to obtain further grant funding towards this project.

Grass Cutting Budget

New budget for “Grass Cutting” to show the overall contracts for DCC grass cutting and Parish Grass Cutting was previously within the Parks and Playing Fields Budget but did not correctly reflect the cost of the areas of Parish Grass Cutting.

Insurance Budget

80. Parish Council Insurance

Receipts - shows recharge for Fremington Quay.

Payments – increase from £6,300 to £7,500. Renewal cost from 1st October 2020 was £6,700 which takes account of community facilities at Riverside Park but not a vehicle. The Parish Council’s long-term agreement ends on 30th September 2021 and it is likely that there will be an increase in costs.

Parks and Playing Fields Budget

148. Environmental/Climate Change – the Working Party has requested a budget of £2,000 to be able to implement projects. The Working Party does not have any delegated authority and any projects require approval from the Parks and Playing Field Committee.

Tews Lane Budget

The Tews Lane budget has been split out of Parks and Playing Fields as it is not part of Parks and Playing Fields.

30. Tews Lane Water and Sewage – increase from £600 to £800 this appears to be consistently over budget, the median over the last three years (not including current financial year) is £572.52, however this year’s expenditure is already over the budget of £600 and last year’s expenditure was £840.

102. Tews Lane Gas – increase from £410 to £500 this appears to be consistently over budget, the median over the last three years (not including current financial year) is £519.66.

103. Tews Lane Hire Charges – increase income by £500 due to an increase in charges.

149. Tews Lane Enhancements/Completion - £5,000 towards costs to remain?

The Beechfield Centre Budget

151. CCTV – reduce to £500, CCTV has been installed so it is just a small budget to allow for maintenance.

152. Business Rates – reduce from £2,230 to £2,135 allows for current charge plus 3% increase.

153. Cleaning – increase from £4,000 to £4,500 to take account of extra cleaning following pandemic.

156. Gas – increase from £700 to £1,200, at the time of setting budgets last year this cost was unknown, so far it looks as though the average is approximately £100 per month, however, we don't yet have a full year of usage to compare.

157. Water and Sewage - increase from £800 to £1,400, at the time of setting budgets last year this cost was unknown, so far it looks as though the average is approximately £100 per month, however, we don't yet have a full year of usage to compare.

Parish Enhancements Budget

This has been added to the budgets as requested at the last Finance and Personnel Committee meeting. Parish Enhancements gives a more flexible budget than Street Furniture. An initial £2,000 has been added to this budget.

Ear Marked Reserves (EMR)

It has been agreed to place £1,000 into an EMR for defibrillators. Consideration should be given to viring funds from any savings this year into the following EMRs:

Election Reserve

Bus Shelters

Griggs Field Pathways – I would advise that the name of this be altered to allow for ditch and hedge works to be undertaken from this fund as well.

There is currently £3,067 in General Reserves but the Parks and Playing Field Committee has requested £1,800 + VAT leaving approximate £1,267.

Salaries and Inland Revenue

Leave the budget the same as 2020/2021. It was agreed to allow provision for the review and possible appointment of a second Amenities Operative after six months, the budget also includes enough for a potential national pay rise (although early indications are showing a pay freeze), contracted scale point rises, overtime and possible cover if required.

Precept

The proposal is to consider an increase in the precept from £247,739.28 to £260,126.24. Based on a Band D property and based on last year's tax base (of 4291.21) this would be approximately £60.62 per year an increase of £2.89 per year or 0.055 a week.

There is a potential saving of around £36,000 from this year's salary budget (depending on the decision that is taken for the vehicle) which could be used towards the expenditure of 2021/2022 to off-set the increase in the precept along with a potential saving of £39,000 from the sale of Higher Road.

3. Other Items to consider

3.1 Periodic electrical testing is due for Tews Lane and Fremington Quay next year, we estimate this to be in the region of £1,000 - £1,300 the cost of which would need to be met from the maintenance budgets for those sites. Another option is to include a central budget under "administration" or include under Legal/Professional Services.

3.2 It was agreed at the February 2020 Finance and Personal Committee Meeting for the Executive Officer to investigate options for Alternative Employment Law and Human Resources Advisors for possible implementation in the financial year 2021/22. I have investigated options and am awaiting firm proposals the current cost of the Council's contract is £428 + VAT – if the Parish Council wishes to instruct another company with a more comprehensive service I would suggest a budget of around £1,700, this has not been included in the draft proposals.

The Parish Council currently pays an annual fee of £428 + VAT to South West Councils

3.3. A desire for Cllrs to have tablets provided by the Parish Council has been expressed. Costs have been previously circulated to the Finance and Personnel Committee, to confirm 15 x 10" Apple tablets with headphones, software, security and set-up would be £11,107.80 (the cost for five tablets would be £3,894.60 and would increase the overall cost by £576).

3.4 Funds are required for works to the Council's play areas.

3.5 There is a large mound of earth at the Cemetery that will require removal - suggest cost is met from general reserves.

V Woodhouse
November 2020

Fremington Parish Council IE FIX 2 Net Position by Cost Centre and Code

Cost Centre Name

Administration

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
1	Photocopier	0.00	200.00	54.27	2,300.00	873.67	1,280.60
2	Staff & Cllr Expenses	0.00	0.00	10.00	2,000.00	0.00	2,010.00
3	Petty Cash	0.00	0.00	0.00	250.00	0.00	250.00
4	Interest on Accounts	0.00	150.00	25.89	0.00	0.00	-124.11
5	Postage	0.00	0.00	0.00	900.00	444.98	455.02
6	Telephones	0.00	0.00	0.00	1,080.00	651.65	428.35
7	Subscriptions	0.00	0.00	20.00	3,250.00	2,044.00	1,226.00
8	Stationery	0.00	0.00	0.00	1,200.00	570.44	629.56
9	Reference Books	0.00	0.00	0.00	100.00	0.00	100.00
12	Website	0.00	0.00	0.00	500.00	240.00	260.00
13	I.T.	0.00	0.00	0.00	2,250.00	1,995.79	254.21
14	Audit Fees	0.00	0.00	0.00	1,500.00	750.00	750.00
15	Legal/Professional Services	0.00	0.00	80.25	2,500.00	2,322.25	258.00
16	Storage	0.00	0.00	61.42	0.00	194.67	-133.25
18	Waste Collection	0.00	0.00	0.00	1,000.00	215.03	784.97
109	Training	0.00	0.00	0.00	1,000.00	215.00	785.00
146	GDPR Compliance	0.00	0.00	0.00	0.00	0.00	0.00
147	Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
168	Sale of 12 Higher Road	0.00	62,000.00	0.00	0.00	0.00	-62,000.00
170	Transport for Lengthsman	0.00	0.00	0.00	5,000.00	851.29	4,148.71
172	12 Higher Road	0.00	0.00	70,937.46	0.00	6,961.73	63,975.73
178	Covid-19	0.00	0.00	1,035.00	0.00	1,897.07	-862.07
		£0.00	62,350.00	£72,224.29	25,330.00	£20,227.57	14,976.72

Allotments - Babbages

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
162	Rent	0.00	498.48	432.10	10.00	10.00	-66.38
163	Repairs	0.00	0.00	0.00	450.00	0.00	450.00
		£0.00	498.48	£432.10	460.00	£10.00	383.62

Allotments - Muddlebridge

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
164	Rent	0.00	1,776.60	1,633.93	1,200.00	1,012.50	44.83
165	Hedge Cutting	0.00	0.00	0.00	290.00	440.00	-150.00
166	Repairs	0.00	0.00	0.00	250.00	563.50	-313.50
167	Insurance	0.00	0.00	0.00	30.00	0.00	30.00
		£0.00	1,776.60	£1,633.93	1,770.00	£2,016.00	-388.67

Cemetery

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
86	Maintenance	0.00	0.00	0.00	4,000.00	1,473.30	2,526.70
87	Burials/Deeds of Grant	0.00	8,500.00	6,236.00	0.00	388.00	-2,652.00
98	Business Rates	0.00	0.00	0.00	850.00	770.15	79.85
101	Water	0.00	0.00	0.00	100.00	53.05	46.95
		£0.00	8,500.00	£6,236.00	4,950.00	£2,684.50	1.50

Dog Bins

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
88	Dog Bin Emptying	0.00	0.00	0.00	7,100.00	2,964.00	4,136.00
89	Dog Bag Donations	0.00	100.00	24.00	0.00	0.00	-76.00
105	Dog Bin Repairs/Replacements	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	100.00	£24.00	7,600.00	£2,964.00	4,560.00

Earmarked Reserves

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
91	Dog Bags	0.00	0.00	0.00	0.00	0.00	0.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2
Net Position by Cost Centre and Code

Cost Centre Name

92 Election Reserve	3,009.00	0.00	0.00	0.00	0.00	3,009.00
94 Bus Shelters	5,000.00	0.00	0.00	0.00	0.00	5,000.00
95 Beechfield Centre	0.00	0.00	500.00	0.00	1,967.00	-1,467.00
106 War Memorial	3,500.00	0.00	0.00	0.00	0.00	3,500.00
111 Griggs Field Path	1,350.00	0.00	0.00	0.00	0.00	1,350.00
131 Fremington Quay Repairs and Rei	2,503.00	0.00	0.00	0.00	0.00	2,503.00
140 Maple Grove Maintenance	1,000.00	0.00	0.00	0.00	0.00	1,000.00
141 Neighbourhood Plan	0.00	0.00	0.00	0.00	0.00	0.00
142 Beechfield Pitch Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
144 Fremington Quay Hire of Compou	1,776.00	0.00	0.00	0.00	0.00	1,776.00
169 Sinking Fund	12,000.00	0.00	214.00	0.00	0.00	12,214.00
	£30,138.00	0.00	£714.00	0.00	£1,967.00	28,885.00

Former Army Camp

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
173	Commutated Sum for Snagging	6,847.00	0.00	0.00	0.00	3,956.00	2,891.00
174	Former Army Camp/Riverside Pari	102,439.00	0.00	0.00	0.00	2,311.63	100,127.37
		£109,286.00	0.00	£0.00	0.00	£6,267.63	103,018.37

Fremington Quay

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
59	Sewage Plant - Servicing	0.00	400.00	30.38	500.00	228.43	-98.05
60	Environment Agency - Discharge F	0.00	711.00	177.57	890.00	890.00	-533.43
61	Sewage Plant - Electricity	0.00	1,920.00	686.35	2,400.00	1,859.76	-693.41
62	Sewage Plant - Desludge	0.00	1,360.00	500.74	1,700.00	1,271.00	-430.26
63	Sewage Plant - Inspections	0.00	240.00	288.44	300.00	278.46	69.98
65	Sewage Plant - Call Outs	0.00	300.00	0.00	300.00	0.00	0.00
66	Sewage Plant - Sinking Fund	0.00	321.00	107.00	800.00	0.00	586.00
68	Grass Cutting	0.00	0.00	0.00	2,200.00	1,596.62	603.38
72	Rent	0.00	18,250.00	10,179.68	0.00	0.00	-8,070.32
73	Insurance	0.00	1,100.00	266.43	1,400.00	0.00	566.43
74	Legal/Professional Services	0.00	0.00	0.00	500.00	0.00	500.00
76	General Repairs	0.00	0.00	0.00	1,500.00	120.00	1,380.00
77	Signage	0.00	0.00	0.00	0.00	0.00	0.00
145	Fremington Quay - Toilet Grant	0.00	250.00	250.00	0.00	0.00	0.00
161	Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	24,852.00	£12,486.59	12,990.00	£6,244.27	-5,619.68

General Reserves

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
175	General Reserve	0.00	0.00	0.00	3,067.00	0.00	3,067.00
177	Minimum Reserve	25,567.00	0.00	0.00	24,433.00	0.00	50,000.00
		£25,567.00	0.00	£0.00	27,500.00	£0.00	53,067.00

Grants

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
83	Grants To Other Groups/Organisat	0.00	0.00	0.00	2,000.00	1,935.00	65.00
84	Received from North Devon Coun	0.00	0.00	2,810.40	0.00	843.40	1,967.00
123	Received from Devon County Cou	0.00	0.00	0.00	0.00	0.00	0.00
132	Grants Received from other Group	0.00	0.00	0.00	0.00	25.00	-25.00
171	Grant - Record Office	0.00	0.00	0.00	600.00	0.00	600.00
		£0.00	0.00	£2,810.40	2,600.00	£2,803.40	2,607.00

Insurance

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
80	Parish Council Insurance	0.00	0.00	0.00	6,300.00	6,706.51	-406.51
		£0.00	0.00	£0.00	6,300.00	£6,706.51	-406.51

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2
Net Position by Cost Centre and Code

Cost Centre Name

Loans		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
79	Public Works Loans Board	0.00	0.00	0.00	16,708.42	16,708.42	0.00
		£0.00	0.00	£0.00	16,708.42	£16,708.42	0.00

Parish Paths		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
82	Parish Paths	0.00	400.00	450.00	400.00	55.00	395.00
		£0.00	400.00	£450.00	400.00	£55.00	395.00

Parks & Playing Fields		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
27	Tews Lane - Business Rates	0.00	0.00	0.00	1,850.00	1,436.40	413.60
28	Tews Lane - Pitch Maintenance	0.00	0.00	0.00	12,000.00	5,208.54	6,791.46
30	Tews Lane - Water & Sewage	0.00	0.00	0.00	600.00	601.64	-1.64
31	Tews Lane - Electricity	0.00	0.00	0.00	500.00	262.84	237.16
32	Tews Lane - General Maintenance	0.00	0.00	475.00	2,000.00	118.24	2,356.76
45	Ellerslie - Grass Cutting	0.00	0.00	0.00	1,155.00	949.98	205.02
46	Ellerslie - Rent	0.00	1.00	0.00	10.00	10.00	-1.00
47	Griggs Field - Grass Cutting	0.00	0.00	0.00	567.00	420.00	147.00
48	Griggs Field - Strimming	0.00	0.00	0.00	315.00	0.00	315.00
49	Village Green - Grass Cutting	0.00	0.00	0.00	783.00	397.98	385.02
50	Village Green - Electricity	0.00	0.00	0.00	130.00	87.04	42.96
51	DCC - Grass Cutting	0.00	3,018.00	2,447.90	10,237.50	9,272.90	394.50
52	New Equipment	0.00	0.00	250.00	1,500.00	8.32	1,741.68
53	Play Equipment Renewal/Repairs	0.00	0.00	1,371.00	4,000.00	6,160.31	-789.31
55	General/Various	0.00	1.00	0.00	1,500.00	2,385.14	-886.14
102	Tews Lane - Gas	0.00	0.00	0.00	410.00	477.75	-67.75
103	Tews Lane- Hire Charges	0.00	3,000.00	510.00	0.00	0.00	-2,490.00
139	Maple Grove Grass Cutting	0.00	0.00	0.00	0.00	124.98	-124.98
148	Environmental/Climate Change	0.00	0.00	0.00	0.00	21.65	-21.65
149	Tews Lane Enhancements/Complk	0.00	0.00	8,000.00	5,000.00	3,775.00	9,225.00
		£0.00	6,020.00	£13,053.90	42,557.50	£31,718.71	17,872.69

Precept		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
97	Parish Precept	0.00	247,739.28	247,739.28	0.00	0.00	0.00
		£0.00	247,739.28	£247,739.28	0.00	£0.00	0.00

Salaries & Inland Revenue		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
25	Salaries	0.00	0.00	500.00	136,289.20	49,846.94	86,942.26
26	PAYE/NI	0.00	0.00	0.00	18,807.93	15,647.31	3,160.62
113	Pension Payments	0.00	0.00	0.00	28,893.31	18,789.57	10,103.74
		£0.00	0.00	£500.00	183,990.44	£84,283.82	100,206.62

The Beechfield Centre		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
150	Alarms	0.00	0.00	0.00	550.00	573.00	-23.00
151	CCTV	0.00	0.00	0.00	2,000.00	2,303.80	-303.80
152	Business Rates	0.00	0.00	0.00	2,230.00	1,656.85	573.15
153	Cleaning	0.00	0.00	24.45	4,000.00	1,891.31	2,133.14
154	Maintenance	0.00	0.00	0.00	4,000.00	1,004.22	2,995.78
155	Electric	0.00	0.00	0.00	750.00	328.31	421.69
156	Gas	0.00	0.00	0.00	700.00	901.64	-201.64
157	Water and Sewage	0.00	0.00	0.00	800.00	1,138.24	-338.24
158	Legionella	0.00	0.00	0.00	500.00	0.00	500.00
159	Hires	0.00	3,000.00	3,930.00	0.00	180.00	750.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2
Net Position by Cost Centre and Code

Cost Centre Name							
160	Grass Cutting	0.00	0.00	0.00	2,050.00	949.98	1,100.02
176	Beechfield Defects (CDL insolvent)	0.00	0.00	0.00	9,500.00	2,352.00	7,148.00
		£0.00	3,000.00	£3,954.45	27,080.00	£13,279.35	14,755.10

VAT Repayments			Receipts		Payments		Current Balance
Code	Title	Bal. B/Fwd.	Budget	Actual	Budget	Actual	Budget
90	VAT Repayments	0.00	5,000.00	0.00	0.00	1,445.44	-6,445.44
		£0.00	5,000.00	£0.00	0.00	£1,445.44	-6,445.44

NET TOTAL		£164,991.00	360,236.36	£362,258.94	360,236.36	£199,381.62	327,868.32
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Fremington Parish Council IE FIX 2
Net Position by Cost Centre and Code

Cost Centre Name**Administration**

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
1	Photocopier	0.00	200.00	0.00	2,300.00	0.00	2,100.00
2	Staff & Cllr Expenses	0.00	0.00	0.00	2,000.00	0.00	2,000.00
3	Petty Cash	0.00	0.00	0.00	250.00	0.00	250.00
4	Interest on Accounts	0.00	150.00	0.00	0.00	0.00	-150.00
5	Postage	0.00	0.00	0.00	900.00	0.00	900.00
6	Telephones	0.00	0.00	0.00	1,500.00	0.00	1,500.00
7	Subscriptions	0.00	0.00	0.00	3,250.00	0.00	3,250.00
8	Stationery	0.00	0.00	0.00	1,200.00	0.00	1,200.00
9	Reference Books	0.00	0.00	0.00	100.00	0.00	100.00
12	Website	0.00	0.00	0.00	500.00	0.00	500.00
13	I.T.	0.00	0.00	0.00	2,800.00	0.00	2,800.00
14	Audit Fees	0.00	0.00	0.00	2,500.00	0.00	2,500.00
15	Legal/Professional Services	0.00	0.00	0.00	2,500.00	0.00	2,500.00
18	Waste Collection	0.00	0.00	0.00	2,000.00	0.00	2,000.00
109	Training	0.00	0.00	0.00	1,000.00	0.00	1,000.00
147	Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
170	Transport for Lengthsman	0.00	0.00	0.00	3,500.00	0.00	3,500.00
178	Covid-19	0.00	0.00	0.00	500.00	0.00	500.00
181	Legionella Contract	0.00	0.00	0.00	1,500.00	0.00	1,500.00
		£0.00	350.00	£0.00	28,800.00	£0.00	28,450.00

Allotments - Babbages

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
162	Rent	0.00	498.48	0.00	10.00	0.00	-488.48
163	Repairs	0.00	0.00	0.00	450.00	0.00	450.00
		£0.00	498.48	£0.00	460.00	£0.00	-38.48

Allotments - Muddlebridge

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
164	Rent	0.00	1,776.60	0.00	1,200.00	0.00	-576.60
165	Hedge Cutting	0.00	0.00	0.00	330.00	0.00	330.00
166	Repairs	0.00	0.00	0.00	250.00	0.00	250.00
167	Insurance	0.00	0.00	0.00	30.00	0.00	30.00
		£0.00	1,776.60	£0.00	1,810.00	£0.00	33.40

Cemetery

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
86	Maintenance	0.00	0.00	0.00	4,000.00	0.00	4,000.00
87	Burials/Deeds of Grant	0.00	8,500.00	0.00	0.00	0.00	-8,500.00
98	Business Rates	0.00	0.00	0.00	995.00	0.00	995.00
101	Water	0.00	0.00	0.00	100.00	0.00	100.00
		£0.00	8,500.00	£0.00	5,095.00	£0.00	-3,405.00

Dog Bins

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
88	Dog Bin Emptying	0.00	0.00	0.00	7,400.00	0.00	7,400.00
89	Dog Bag Donations	0.00	100.00	0.00	0.00	0.00	-100.00
105	Dog Bin Repairs/Replacements	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	100.00	£0.00	7,900.00	£0.00	7,800.00

Earmarked Reserves

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
91	Dog Bags	0.00	0.00	0.00	0.00	0.00	0.00
92	Election Reserve	3,009.00	0.00	0.00	0.00	0.00	3,009.00
94	Bus Shelters	5,000.00	0.00	0.00	0.00	0.00	5,000.00
95	Beechfield Centre	0.00	0.00	0.00	0.00	0.00	0.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2 Net Position by Cost Centre and Code

Cost Centre Name

106 War Memorial	3,500.00	0.00	0.00	0.00	0.00	3,500.00
111 Griggs Field Path	1,350.00	0.00	0.00	0.00	0.00	1,350.00
131 Fremington Quay Repairs and Rep	2,503.00	0.00	0.00	0.00	0.00	2,503.00
140 Maple Grove Maintenance	720.00	0.00	0.00	0.00	0.00	720.00
141 Neighbourhood Plan	0.00	0.00	0.00	0.00	0.00	0.00
142 Beechfield Pitch Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
144 Fremington Quay Hire of Compou	1,776.00	0.00	0.00	0.00	0.00	1,776.00
169 Sinking Fund	12,214.00	0.00	0.00	0.00	0.00	12,214.00
	£30,072.00	0.00	£0.00	0.00	£0.00	30,072.00

Former Army Camp

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
173	Commuted Sum for Snagging	1,500.00	0.00	0.00	0.00	0.00	1,500.00
174	Former Army Camp/Riverside Parl	101,469.00	0.00	0.00	0.00	0.00	101,469.00
		£102,969.00	0.00	£0.00	0.00	£0.00	102,969.00

Fremington Quay

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
59	Sewage Plant - Servicing	0.00	320.00	0.00	500.00	0.00	180.00
60	Environment Agency - Discharge F	0.00	712.00	0.00	890.00	0.00	178.00
61	Sewage Plant - Electricity	0.00	1,920.00	0.00	2,400.00	0.00	480.00
62	Sewage Plant - Desludge	0.00	1,360.00	0.00	1,700.00	0.00	340.00
63	Sewage Plant - Inspections	0.00	240.00	0.00	300.00	0.00	60.00
65	Sewage Plant - Call Outs	0.00	240.00	0.00	300.00	0.00	60.00
66	Sewage Plant - Sinking Fund	0.00	321.00	0.00	800.00	0.00	479.00
68	Grass Cutting	0.00	0.00	0.00	2,660.00	0.00	2,660.00
72	Rent	0.00	18,250.00	0.00	0.00	0.00	-18,250.00
74	Legal/Professional Services	0.00	0.00	0.00	500.00	0.00	500.00
76	General Repairs	0.00	0.00	0.00	1,500.00	0.00	1,500.00
145	Fremington Quay - Toilet Grant	0.00	250.00	0.00	0.00	0.00	-250.00
161	Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	23,613.00	£0.00	12,050.00	£0.00	-11,563.00

General Reserves

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
175	General Reserve	3,067.00	0.00	0.00	0.00	0.00	3,067.00
177	Minimum Reserve	50,000.00	0.00	0.00	0.00	0.00	50,000.00
		£53,067.00	0.00	£0.00	0.00	£0.00	53,067.00

Grants

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
83	Grants To Other Groups/Organisat	0.00	0.00	0.00	2,000.00	0.00	2,000.00
84	Received from North Devon Coun	0.00	0.00	0.00	0.00	0.00	0.00
123	Received from Devon County Cou	0.00	0.00	0.00	0.00	0.00	0.00
132	Grants Received from other Group	0.00	0.00	0.00	0.00	0.00	0.00
171	Grant - Record Office	0.00	0.00	0.00	600.00	0.00	600.00
179	Clarity	0.00	0.00	0.00	3,850.00	0.00	3,850.00
		£0.00	0.00	£0.00	6,450.00	£0.00	6,450.00

Grass Cutting (Parks & Playing Fields)

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
51	DCC - Grass Cutting	0.00	3,018.00	0.00	10,237.50	0.00	7,219.50
180	Grass Cutting	0.00	0.00	0.00	5,400.00	0.00	5,400.00
		£0.00	3,018.00	£0.00	15,637.50	£0.00	12,619.50

Insurance

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2
Net Position by Cost Centre and Code

<u>Cost Centre Name</u>							
80	Parish Council Insurance	0.00	1,065.00	0.00	7,500.00	0.00	6,435.00
		£0.00	1,065.00	£0.00	7,500.00	£0.00	6,435.00
<u>Loans</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
79	Public Works Loans Board	0.00	0.00	0.00	16,708.42	0.00	16,708.42
		£0.00	0.00	£0.00	16,708.42	£0.00	16,708.42
<u>Parish Enhancements</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
182	Parish Enhancements	0.00	0.00	0.00	2,000.00	0.00	2,000.00
		£0.00	0.00	£0.00	2,000.00	£0.00	2,000.00
<u>Parish Paths</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
82	Parish Paths	0.00	400.00	0.00	400.00	0.00	0.00
		£0.00	400.00	£0.00	400.00	£0.00	0.00
<u>Parks & Playing Fields</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
46	Ellerslie - Rent	0.00	1.00	0.00	10.00	0.00	9.00
50	Village Green - Electricity	0.00	0.00	0.00	130.00	0.00	130.00
52	New Equipment	0.00	0.00	0.00	1,500.00	0.00	1,500.00
53	Play Equipment Renewal/Repairs	0.00	0.00	0.00	4,000.00	0.00	4,000.00
55	General/Various	0.00	1.00	0.00	1,500.00	0.00	1,499.00
148	Environmental/Climate Change	0.00	0.00	0.00	2,000.00	0.00	2,000.00
		£0.00	2.00	£0.00	9,140.00	£0.00	9,138.00
<u>Precept</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
97	Parish Precept	0.00	260,126.24	0.00	0.00	0.00	-260,126.24
		£0.00	260,126.24	£0.00	0.00	£0.00	-260,126.24
<u>Salaries & Inland Revenue</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
25	Salaries	0.00	0.00	0.00	136,289.20	0.00	136,289.20
26	PAYE/NI	0.00	0.00	0.00	18,807.93	0.00	18,807.93
113	Pension Payments	0.00	0.00	0.00	28,893.31	0.00	28,893.31
		£0.00	0.00	£0.00	183,990.44	£0.00	183,990.44
<u>Tews Lane</u>							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
27	Tews Lane - Business Rates	0.00	0.00	0.00	1,850.00	0.00	1,850.00
28	Tews Lane - Pitch Maintenance	0.00	0.00	0.00	12,000.00	0.00	12,000.00
30	Tews Lane - Water & Sewage	0.00	0.00	0.00	800.00	0.00	800.00
31	Tews Lane - Electricity	0.00	0.00	0.00	500.00	0.00	500.00
32	Tews Lane - General Maintenance	0.00	0.00	0.00	2,000.00	0.00	2,000.00
102	Tews Lane - Gas	0.00	0.00	0.00	500.00	0.00	500.00
103	Tews Lane- Hire Charges	0.00	3,500.00	0.00	0.00	0.00	-3,500.00
149	Tews Lane Enhancements/Comple	0.00	0.00	0.00	5,000.00	0.00	5,000.00
		£0.00	3,500.00	£0.00	22,650.00	£0.00	19,150.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council IE FIX 2 Net Position by Cost Centre and Code

Cost Centre Name

<u>The Beechfield Centre</u>		<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
150	Alarms	0.00	0.00	0.00	550.00	0.00	550.00
151	CCTV	0.00	0.00	0.00	500.00	0.00	500.00
152	Business Rates	0.00	0.00	0.00	2,135.00	0.00	2,135.00
153	Cleaning	0.00	0.00	0.00	4,500.00	0.00	4,500.00
154	Maintenance	0.00	0.00	0.00	4,000.00	0.00	4,000.00
155	Electric	0.00	0.00	0.00	750.00	0.00	750.00
156	Gas	0.00	0.00	0.00	1,200.00	0.00	1,200.00
157	Water and Sewage	0.00	0.00	0.00	1,400.00	0.00	1,400.00
159	Hires	0.00	3,000.00	0.00	0.00	0.00	-3,000.00
176	Beechfield Defects (CDL insolvent)	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	3,000.00	£0.00	15,035.00	£0.00	12,035.00

<u>VAT Repayments</u>		<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
90	VAT Repayments	0.00	5,000.00	0.00	0.00	0.00	-5,000.00
		£0.00	5,000.00	£0.00	0.00	£0.00	-5,000.00

NET TOTAL	£186,108.00	310,949.32	£0.00	335,626.36	£0.00	210,785.04
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