

Supporting Notes for discussion with the Summary of Receipts and Payments Report and Bank Reconciliation Form dated 8 January 2018

Both reports represent approximately 9 months of figures.

Summary of Receipts and Payments Form explanations:

Cost Centre – Column 1

This column represents the various headings for expenditure

Receipts – Column 2

Estimated = Budgeted Income – Amount used to prepare annual precept figures.

Actual = Actual Income received to date.

Payments – Column 3

Estimated = Budgeted Expenditure – Amount used to prepare annual precept figures.

Actual = Actual expenditure spent to date.

Net Position

This column represents:

Estimated payments – actual payments plus actual receipts – estimated receipts.

Cost centre – Precept

Represents the Annual Precept which is received in two payments from NWLDC, one in April and one in September – Both received to date.

Cost Centre – Interest

Represents bank interest on investments.

Cost Centre – Allotment Income

Code 3 – This represents rent received.

Cost Centre – Cemetery Income

Code 4 – The burial fees collected fluctuate and are something that is not controllable by the Parish Council. It depends on the number of burials, memorials for the deceased and more importantly whether they are from the parish or not. If they are not then all fees are tripled; this has happened on a number of occasions during the year. Income higher than anticipated!

Cost Centre – Parks & Recreation Grounds Income

Code 6 & 97 represent booking fees at both sports facilities; some are still outstanding.

Cost Centre – Miscellaneous

Code 121 – Poppy money donations from local businesses and residents.

Code 121 – Donation from local shop keepers towards new “village centre” sign..

Code 121 – Photocopier donations from Breedon/LWDPC

Cost Centre – May Market Income

Code 7 – Stallage received, slightly up. It is variable on-going situation and all efforts are made to get as many stalls as possible.

Cost Centre – Wakes

Code 8 – Stallage received.

Cost Centre – House Rent

Code 10 – This is house rent collected from the groundsman for the Cemetery house; this agreement has ceased. A new lease agreement for commercial rent is progressing. commercial.

Cost Centre – Christmas Event income

One-off grant received from Roxhill and sponsorship from EMA.

Cost Centre – Christmas Event Expenditure

Cost of event.

Cost Centre – General Administration Expenditure

Code 13 – Computer / website costs – Will always be slightly higher due to increased costs for website, packages etc. Budget will need to be adjusted accordingly.

Code 18 – Payments over two years of accounts.

All others appear to be on budget.

Cost Centre – Staff Costs

This represents staff salaries, pensions and NI/TAX.

Cost Centre – Insurance

Code 33 – This represents insurance for all council activities. This is unlikely to go up next year, and is likely to come down when the Hillside office is sold.

Cost Centre – Dog Bin Contract Expenditure

Code 34 – This actually represents the dog bin, feminine hygiene and barrier mats contract.

Cost Centre – Grounds Maintenance

Code 35 – The spend is on budget, including the new areas of ownership off Spitfire Road and urban grass cutting undertaken on behalf of LCC

Cost Centre – Cemetery

All on budget.

Cost Centre – Allotment Expenditure

Small amount of work has been done; the remaining budget will be carried over to allow other works to undertaken when the weather improves.

Cost Centre – Parks and Recreation Expenditure

All on budget.

Cost Centre – Environmental Projects

All on budget.

Cost Centre – May Market Expenses

All on budget.

Cost Centre – Grants and Donations

Grants and donations given to local groups and charities. Some not made yet.

Cost Centre – Fuel Expenditure

Code 68 – Costs are increasing, however, due to prudent driving costs are within budget.

Cost Centre – Wakes Expenditure

Code 150 – Full set of walkie talkies now purchased, as the new ones were unable to be utilised with the ones from NWLDC.

Cost Centre – VAT Refunds

Payments from HM Customs on VAT reclaimed

Cost Centre – Rolling Programme Expenditure

Money allocated for various projects.

Money has been “borrowed” from the Section 106 money for recreation to allow the Parish Council not to have to borrow so much for the redevelopment of the Hub.

Separate spreadsheet set up to show all receipts/expenditure.

Cost Centre – Christmas Lights Contract

All on budget.

Cost Centre – Hanging Basket Contract

All on budget; slightly lower actual expenditure due to the price for the bus station planter being offered free this year, due to a poor condition planter last year.

Cost Centre – Rolling Programme Income

Code 157 – Section 106 money for recreation received from Bloors Homes.

Cost Centre – Grants and Donations Income

Grants and donations received for various projects – None received to date.

Cost Centre – Council Tax Support Grant

Code 142 – Full grant received.

Cost Centre – Devolved Services Expenditure

Code 154 – Expenses for Catholic Church taken on from NWLDC.

Code 153 – Library minimal expenditure for PAT testing, lighting repairs and mowing.

Cost Centre – Community Hub Expenditure

Mainly all on budget; rates are over budget due to the issues of having the building revalued. Unspent provisions will be carried forward towards the actual cost of the redevelopment.

Cost Centre – Community Hub Income

None received to date.

Cost Centre – Music in the Park expenditure

Cost of event; below budget as savings made on bands chosen.

Cost Centre – Music in the Park income

Code 194 – Income received from Livenation, Marks and Spencers, Norton motorcycles and commercial stalls at event.

Net Totals

Receipts – These show the estimated amounts (as set in the Precept) and those actually received through the year.

Payments – The actual estimated amounts budgeted to be spent (as set in the Precept) and those actually spent through the year.

Net position – This is the estimated payments minus actual payments plus actual receipts minus estimated receipts.

The confusing part to these balances is the Rolling Programme, where it is anticipated that all the budgets will be spent, however, in theory this is not generally the case as many are carried forward to another year to allow them to be accumulated until such time there is sufficient to undertake a large project.

To obtain a true figure on spending just from the Precept money the Rolling Programme receipts and payments and budgeted figures would need to be separated, however, each Cost Centre works on the same principle so it is possible to see how each Cost Centre has been working.

VAT

This shows the amount received back from HM Customs in the receipts column and the amount actually spent on all purchases in the payments column. The Parish Council in general terms can reclaim all VAT.

Bank Reconciliation Form explanations:

Section A

(1) = Start of year figures

(2) = Total money received (Shown on Summary Receipts and Payments page 3 and marked (2))

(3) = Total money paid (Shown on Summary of Receipts and Payments page 3 and marked (3))

(4) = Represents the Cash in Hand after all receipts and payments have been received or paid, however, the Section B shows the actual position in the bank as at 19 January 2017 as this includes for un-presented cheques and credits.

Section B

(5) = This represents amounts of money held as of this date in the bank accounts.

(6) = Shows the un-presented cheques and/or credits.

(7) = Once the un-presented cheques/credits have been presented, the resulting figures then check out – i.e. are the same as Section A.

Castle Donington Parish Council Summary of Receipts and Payments All Cost Centres and Codes

Cost Centre Precept		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
1 Precept	296,832.00	296,832.00						
SUB TOTAL	296,832.00	296,832.00						
Cost Centre Interest on Investments		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
2 Interest on Investments	400.00	365.62	-34				-34	
SUB TOTAL	400.00	365.62	-34				-34	
Cost Centre Allotment Income		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
3 Allotment Rents	4,500.00	4,110.77	-389				-389	
SUB TOTAL	4,500.00	4,110.77	-389				-389	
Cost Centre Cemetery Income		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
4 Cemetery Receipts	10,500.00	8,794.00	-1,706				-1,706	
SUB TOTAL	10,500.00	8,794.00	-1,706				-1,706	
Cost Centre Parks & Recreation Grounds Incoi		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
6 Spital Park Lettings	13,000.00	9,770.70	-3,229				-3,229	
54 Wayleave								
97 Moira Dale Lettings		990.00	990				990	
136 Utilities refunds		127.09	127				127	
SUB TOTAL	13,000.00	10,887.79	-2,112				-2,112	
Cost Centre Miscellaneous		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
121 Misc		766.58	767				767	
130 Memorial seats/trees								
SUB TOTAL		766.58	767				767	
Cost Centre May Market Income		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
7 May Market Rents	1,800.00	2,205.00	405				405	
SUB TOTAL	1,800.00	2,205.00	405				405	
Cost Centre Wakes Income		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
8 Wakes Rents	5,000.00	5,129.50	130				130	
SUB TOTAL	5,000.00	5,129.50	130				130	
Cost Centre House Rents Income		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
10 House Rents Received	5,268.00	2,195.00	-3,073				-3,073	
SUB TOTAL	5,268.00	2,195.00	-3,073				-3,073	

Castle Donington Parish Council Summary of Receipts and Payments All Cost Centres and Codes

Cost Centre Xmas event Income

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
122	Xmas income		1,550.00	1,550				1,550	
SUB TOTAL			1,550.00	1,550				1,550	

Cost Centre Christmas Events Expenditure

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
96	Christmas event				3,200.00	2,948.79	251	251	
SUB TOTAL					3,200.00	2,948.79	251	251	

Cost Centre General Administration Expenditu

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
11	Print, Stationery, Post, Phone				4,750.00	4,830.00	-80	-80	
12	Advertising				3,600.00	3,558.74	41	41	
13	Computer Costs				1,000.00	3,111.00	-2,111	-2,111	
14	Rates				740.00	809.47	-69	-69	
15	Repair and Maintenance				2,000.00	1,037.81	962	962	
16	Subscriptions				1,300.00	1,492.39	-192	-192	
17	Training				2,250.00	1,414.20	836	836	
18	Chairman's Allowance		928.00	928	1,000.00	1,634.83	-635	293	
19	Bank Charges				700.00	327.28	373	373	
20	Audit/Accountancy				2,000.00	2,232.40	-232	-232	
21	Elections				2,000.00		2,000	2,000	
22	Travel & Subsistence				720.00	405.90	314	314	
23	Utilities				1,500.00	1,195.64	304	304	
24	Risk/H & S/Security				4,000.00	3,072.96	927	927	
25	Miscellaneous				500.00	1,000.00	-500	-500	
113	Contingencies/devolved servic				3,000.00		3,000	3,000	
131	Planning and Legal				3,000.00	1,270.00	1,730	1,730	
SUB TOTAL			928.00	928	34,060.00	27,392.62	6,667	7,595	

Cost Centre Staff Costs Expenditure

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
26	Admin Salaries				115,000.00	42,542.35	72,458	72,458	
27	Grounds Salaries					20,631.82	-20,632	-20,632	
28	Caretaker Wages					6,617.82	-6,618	-6,618	
30	Tempoary Staff					1,083.75	-1,084	-1,084	
31	Tax/NI					19,576.14	-19,576	-19,576	
32	Pension costs					3,830.87	-3,831	-3,831	
SUB TOTAL					115,000.00	94,282.75	20,717	20,717	

Cost Centre Insurance Expenditure

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
33	Insurance				12,000.00	10,148.42	1,852	1,852	
SUB TOTAL					12,000.00	10,148.42	1,852	1,852	

Cost Centre Dog Bin Contract Expenditure

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend	
34	Dog Bin Contract Payments				3,000.00	2,403.00	597	597	
SUB TOTAL					3,000.00	2,403.00	597	597	

Castle Donington Parish Council Summary of Receipts and Payments All Cost Centres and Codes

Cost Centre Grounds Maintenance Contracts

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
35	Grounds contract payments				53,658.00	44,715.00	8,943	8,943
186	Grant from LCC for Urban Gra	2,000.00	2,012.01	12				12
SUB TOTAL		2,000.00	2,012.01	12	53,658.00	44,715.00	8,943	8,955

Cost Centre Cemetery Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
37	Rates - cemetery				1,000.00	1,155.33	-155	-155
59	Utilities - cemetery				320.00	97.54	222	222
79	Trade Refuse Hire - cemetery				4,000.00	4,332.12	-332	-332
144	Memorial Testing - cemetery				2,500.00		2,500	2,500
145	House works - cemetery				5,000.00	3,338.72	1,661	1,661
165	Maintenance - cemetery				1,000.00	140.00	860	860
192	Paths maintenance - cemetery				2,500.00	250.00	2,250	2,250
SUB TOTAL					16,320.00	9,313.71	7,006	7,006

Cost Centre Allotment Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
39	Repair & Maintenance				2,000.00	876.00	1,124	1,124
40	Rates				350.00		350	350
41	Miscellaneous/trees				500.00		500	500
SUB TOTAL					2,850.00	876.00	1,974	1,974

Cost Centre Parks & Recs Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
42	Repair & Maint - Park / Rec				17,000.00	15,563.38	1,437	1,437
44	Utilities - Park / Rec				3,300.00	1,857.54	1,442	1,442
45	Vehicle costs				2,000.00	1,019.18	981	981
46	Rates - Park / Rec				3,000.00	397.52	2,602	2,602
47	CD Sports & Social				2,000.00	1,616.93	383	383
110	Equipment/machinery				950.00	357.00	593	593
152	Tree work - ongoing				5,000.00	4,700.00	300	300
168	Annual sports pitch works				2,000.00		2,000	2,000
189	Spital Park paint/CCTV				3,000.00		3,000	3,000
191	Play Equipment new/maintenanc				10,000.00	3,316.88	6,683	6,683
SUB TOTAL					48,250.00	28,828.43	19,422	19,422

Cost Centre Environmental Projects Expenditu

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
73	Street Furniture							
115	Tree works							
166	Environmental projects				6,000.00		6,000	6,000
SUB TOTAL					6,000.00		6,000	6,000

Cost Centre May Market Expenses

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
50	May Market costs				3,700.00	3,269.00	431	431
SUB TOTAL					3,700.00	3,269.00	431	431

Castle Donington Parish Council

Summary of Receipts and Payments

All Cost Centres and Codes

Cost Centre Grants & Donations Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
69	General Grant Fund				1,300.00	562.60	737	737
105	St Edwards Church				600.00	525.00	75	75
106	Citizens Advice				500.00		500	500
107	Museum Trust				1,250.00	1,250.00		
108	Volunteer Centre				3,000.00	4,000.00	-1,000	-1,000
148	Friday Group				1,000.00	1,000.00		
149	Bowls Club				1,000.00		1,000	1,000
167	British Legion				1,000.00	550.00	450	450
SUB TOTAL					9,650.00	7,887.60	1,762	1,762

Cost Centre Fuel Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
68	Fuel				800.00	279.14	521	521
SUB TOTAL					800.00	279.14	521	521

Cost Centre Wakes Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
65	Wakes costs				3,600.00	3,404.36	196	196
150	Walkie Talkies				500.00	1,569.77	-1,070	-1,070
151	Town Crier				200.00	200.00		
SUB TOTAL					4,300.00	5,174.13	-874	-874

Cost Centre VAT Refunds

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
76	VAT Refunds							
SUB TOTAL								

Cost Centre Rolling Programme Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
80	Allotment Improvements							
81	Cemetery Improvements							
82	Churchyard & Dovecote							
83	Parish Rooms							
84	Recreational Improvements					30,000.00	-30,000	-30,000
85	Legal Fees							
87	Environmental Projects							
88	Election Costs							
89	Vehicle				5,425.00		5,425	5,425
91	Other Events					753.52	-754	-754
92	Contingency/devolved service				41,000.00		41,000	41,000
102	Music in the Park				5,000.00		5,000	5,000
120	Unspent Precept							
123	Youth Work							
159	Section 106 - 275 houses				315,163.00		315,163	315,163
160	Section 106 - 895 houses							
173	Spital MUGA							
177	Queens 90th Street Party							
195	Devolved - Library				10,000.00		10,000	10,000
202	Borrowed from Reserves	153,277.00		-153,277				-153,277

Castle Donington Parish Council

Summary of Receipts and Payments

All Cost Centres and Codes

203	Bloors Donation				42,775.00	6,456.85	36,318	36,318
	SUB TOTAL	153,277.00	-153,277		419,363.00	37,210.37	382,153	228,876
Cost Centre Christmas Lights Contract								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
99	Christmas lights hire/install			11,000.00	183.59	10,816		10,816
	SUB TOTAL			11,000.00	183.59	10,816		10,816
Cost Centre Hanging Basket Contract								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
101	Hanging basket contract			2,900.00	1,927.34	973		973
	SUB TOTAL			2,900.00	1,927.34	973		973
Cost Centre Rolling Programme Income								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
114	Recreation							
157	Section 106 - 275 houses	132,580.56	132,581					132,581
158	Section 106 - 895 houses							
	SUB TOTAL	132,580.56	132,581					132,581
Cost Centre Grants & Donations Income								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
141	Museum - Refund							
	SUB TOTAL							
Cost Centre Council Tax Support Grant								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
142	Council Tax Support Grant	4,717.00	4,717.00					
	SUB TOTAL	4,717.00	4,717.00					
Cost Centre Devolved Services Expenditure								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
153	Library provision				752.64	-753		-753
154	Catholic carpark			2,000.00	847.89	1,152		1,152
155	Carparks							
169	Youth work			1,000.00	655.00	345		345
	SUB TOTAL			3,000.00	2,255.53	744		744
Cost Centre Devolved Services Income								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
161	Library provision							
162	Catholic Car Park							
163	Car Parks							
	SUB TOTAL							
Cost Centre Community Hub Expenditure								
		Receipts			Payments			Net Position
Code Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend	
178	Loan Payments - Hub			21,300.00	21,297.26	3		3
179	Rates - Hub			10,000.00	16,590.00	-6,590		-6,590
180	Utilities - Hub			5,000.00	1,285.13	3,715		3,715

Castle Donington Parish Council Summary of Receipts and Payments All Cost Centres and Codes

181	Repairs/Maintenance - Hub	8,900.00	955.00	7,945	7,945
182	Legal Fees/ Bulidng Project - I	7,500.00	13,256.60	-5,757	-5,757
197	Purchase - Hub				
198	Clearance - Hub				
199	Health and Safety - Hub	5,000.00	650.00	4,350	4,350
201	Additional Loan Payments - H	5,400.00		5,400	5,400
205	Miscellaneous - Hub				
SUB TOTAL		63,100.00	54,033.99	9,066	9,066

Cost Centre Community Hub Income

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
183	Loan							
184	Bookings							
185	Rent							
200	Roxhill donation							
SUB TOTAL								

Cost Centre Music in the Park Expenditure

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
193	MIP costs				9,000.00	7,906.65	1,093	1,093
SUB TOTAL					9,000.00	7,906.65	1,093	1,093

Cost Centre Music in the Park income

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance +/-	Under/over spend
194	MIP income		6,000.00	6,000				6,000
SUB TOTAL			6,000.00	6,000				6,000

NET TOTAL	497,294.00	479,073.83	-18,220	821,151.00	341,036.06	480,115	461,895
V.A.T.		27,011.66			30,509.02		
GROSS TOTAL		506,085.49			371,545.08		