

Four Marks Parish Council

Report to a meeting of the Council on 21 February 2024

Finance Report

Louise Steele – Interim Responsible Financial Officer

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1. Background

The Council's new accounting software was initially implemented in the summer of 2023 and is now fully in use and can be utilised to provide information for Councillors.

2. Information available

There are a range of reports that can be generated from Scribe – this is an opportunity to establish which Councillors find most helpful. This may be an iterative process.

Three reports are appended to this report.

The first show the Council's bank balances as at 31 January 2024 (the CCLA balance figure will change when the January statement is received).

The second shows the "Net Position by Cost Centre and Code" while the third shows "Monthly breakdown of Receipts and Payments" which is the same information but split over the months of the financial year.

3. Key Messages

The reports indicate that the Council is likely to underspend the budget at the end of the financial year (it has already decided that £30,000 of this underspend will be earmarked for future expenditure on the Neighbourhood Plan).

4. Recommendation

Council is asked to **NOTE** the content of the financial reports.

Four Marks Parish Council
BANK ACCOUNTS

Unity Trust Current Account	£21,086.60
CCLA Deposit Fund	£159,780.97
Benian Trust National Savings	£38,596.50
Unity Trust Interest Bearing	£50,052.74
Total in Banks	269,516.81
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Cash	
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GRAND TOTAL (Banks and Cash)	£269,516.81

Four Marks Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

Administration		Bal. B/Fwd.	Receipts		Payments		Current Balance	
Code	Title		Budget	Actual	Budget	Actual	Budget	
4003	Agency Staff					5,802.16	-5,802.16	
4012	Audit Fees				1,300.00	1,302.50	-2.50	
4010	Bank Charges				200.00	137.10	62.90	
1002	Bank Interest			52.74			52.74	
4201	Capital Expenditure				1,000.00		1,000.00	
1001	CCLA Dividend	4,000.00	5,617.68				1,617.68	
4005	Chairman's Allowance				100.00		100.00	
1009	CIL Income		16,088.69				16,088.69	
4316	Election Expenses					4,445.81	-4,445.81	
4001	ER NI Contributions					2,652.53	-2,652.53	
4002	ER Pension Contributions				10,500.00	3,803.55	6,696.45	
4016	Grants & Donations Award				3,000.00	5,050.00	-2,050.00	
4000	Gross Salaries				52,000.00	22,049.00	29,951.00	
4014	Insurance				4,000.00	1,986.04	2,013.96	
4008	IT				1,000.00	2,279.42	-1,279.42	
4013	Legal & Professional Fees				2,000.00	805.00	1,195.00	
4314	Miscellaneous Income		30.00				30.00	
4200	Neighbourhood Plan				2,300.00	209.91	2,090.09	
4007	Office Expenses				750.00	1,661.74	-911.74	
1000	Precept	174,830.00	174,830.00					
4004	Staff Mileage/Travel				400.00	12.15	387.85	
4011	Subscriptions				1,600.00	1,933.26	-333.26	
4009	Telephone & Broadband				400.00	335.48	64.52	
4006	Training & Publications				750.00	1,687.00	-937.00	
4308	VAT							
4015	Village Hall Hire				300.00	214.00	86.00	
				178,830.00	£196,619.11	81,600.00	£56,366.65	43,022.46

Open Spaces		Bal. B/Fwd.	Receipts		Payments		Current Balance	
Code	Title		Budget	Actual	Budget	Actual	Budget	
4100	Bin Emptying				7,500.00	5,860.61	1,639.39	
4317	Emergency Tree Works					550.00	-550.00	
1003	Grants Received							
4110	Green Labour/Maintenance				31,000.00	22,838.08	8,161.92	
1013	Ground Rent		100.00				100.00	
4106	Labour/Maintenance - Gen				4,000.00	6,632.50	-2,632.50	
4109	Materials/Equipment - Gen				1,000.00	509.25	490.75	
4112	Materials/Equipment - Oper				2,000.00	134.69	1,865.31	
4114	Pond Maintenance					10,000.00	-10,000.00	
1004	Sports Pitches/Ground Hire	1,500.00	560.00				-940.00	
4111	Tree Maintenance/plant				6,000.00	4,100.00	1,900.00	
1010	Wayleave		70.00				-70.00	
				1,570.00	£660.00	51,500.00	£50,625.13	-35.13

Benians Pavilion		Bal. B/Fwd.	Receipts		Payments		Current Balance	
Code	Title		Budget	Actual	Budget	Actual	Budget	
4105	Building Mtce/Serviceing				1,500.00	1,758.60	-258.60	
4104	Business Rates					112.64	-112.64	
4101	Electricity				3,000.00	2,006.30	993.70	
4102	Gas				3,000.00	1,702.48	1,297.52	
1011	Rent Income	5,000.00	3,750.00				-1,250.00	
1005	Sports Pavilion Income							
4103	Water				900.00	545.73	354.27	
4113	Water Fountain Rental				1,500.00	852.84	647.16	
				5,000.00	£3,750.00	9,900.00	£6,978.59	1,671.41

Oak Green Parade		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
4203	Christmas Light Rental				3,800.00	3,769.72	30.28
4202	Electricity				300.00	244.08	55.92

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

Four Marks Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

		4,100.00		£4,013.80		86.20	
Tennis Courts		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
1006	Tennis Courts Income		1,000.00	1.00			-999.00
			1,000.00	£1.00			-999.00
Bowls Club		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
4204	Electricity				300.00	203.37	96.63
					300.00	£203.37	96.63
Recreation Ground		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
4207	Material/Equipment					556.53	-556.53
4315	Playground Inspection					65.00	-65.00
4205	Servicing/Maintenance				1,000.00	7,910.64	-6,910.64
					1,000.00	£8,532.17	-7,532.17
Cemetery		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
1007	Cemetery Fees		3,500.00	1,025.00		200.00	-2,675.00
4107	General Maintenance					1,545.00	-1,545.00
			3,500.00	£1,025.00		£1,745.00	-4,220.00
Allotments		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
1015	Allotment Income			2,584.50			2,584.50
4210	Miscellaneous Expenses					1,850.32	-1,850.32
4206	Rates						
4319	Water Charges				1,000.00	603.65	396.35
				£2,584.50	1,000.00	£2,453.97	1,130.53
Events		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
1008	Entry Fees - Events			125.15			125.15
4313	Event Expenses					1,823.70	-1,823.70
4318	Grant Received			500.00			500.00
				£625.15		£1,823.70	-1,198.55
Community Building Project		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
4300	Community Building Project				20,000.00	18,271.50	1,728.50
4301	PWLB repayments				20,500.00		20,500.00
					40,500.00	£18,271.50	22,228.50
Four Marks Environmental Group		Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	Budget	Actual	Budget	Actual	Budget
4311	Hall Hire					33.00	-33.00

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

**Four Marks Parish Council
Net Position by Cost Centre and Code**

Cost Centre Name

£33.00 -33.00

Festival Committee

<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>
4312	Maintenance					850.00	-850.00
						£850.00	-850.00

Grant Funded Projects

<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>
1012	Grants Received			23,360.83			23,360.83
4320	Pond Maintenance					20,000.00	-20,000.00
4307	Purchase of Assets					3,400.00	-3,400.00
				£23,360.83		£23,400.00	-39.17

NET TOTAL			189,900.00	£228,625.59	189,900.00	£175,296.88	53,328.71
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Four Marks Parish Council
Monthly breakdown of Receipts and Payments
All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
PAYMENTS															
Administration															
Agency Staff					589.61	507.50	507.50	926.00	1,119.55	926.00	1,226.00			5,802.16	-5,802.16
Audit Fees	1,300.00		322.50					980.00						1,302.50	-2.50
Bank Charges	200.00	3.00	3.00	37.20	3.00	3.00	39.30	3.00	6.00	36.60	3.00			137.10	62.90
Bank Interest															
Capital Expenditure	1,000.00														1,000.00
CCLA Dividend															
Chairman's Allowance	100.00														100.00
CIL Income															
Election Expenses							4,350.81			95.00				4,445.81	-4,445.81
ER NI Contributions		951.55	674.27	5.82			125.86	107.63	447.15	217.26	122.99			2,652.53	-2,652.53
ER Pension Contributions	10,500.00	856.32	698.62				646.11	329.11	561.13	359.32	352.94			3,803.55	6,696.45
Grants & Donations Awarded	3,000.00							50.00		5,000.00				5,050.00	-2,050.00
Gross Salaries	52,000.00	3,175.55	2,637.22	1,090.68	1,508.31	1,393.14	2,243.56	2,293.86	4,082.05	1,975.42	1,649.21			22,049.00	29,951.00
Insurance	4,000.00						1,986.04							1,986.04	2,013.96
IT	1,000.00		295.63		759.71	204.99	54.00		123.86	661.23	180.00			2,279.42	-1,279.42
Legal & Professional Fees	2,000.00						735.00			70.00				805.00	1,195.00
Miscellaneous Income															
Neighbourhood Plan	2,300.00									209.91				209.91	2,090.09
Office Expenses	750.00	400.00	267.89	203.53	18.80	38.07	42.78	97.57	66.54	146.81	379.75			1,661.74	-911.74
Precept															
Staff Mileage/Travel	400.00							5.40			6.75			12.15	387.85
Subscriptions	1,600.00	1,828.26	70.00				35.00							1,933.26	-333.26
Telephone & Broadband	400.00	30.51	30.55	37.74	32.92	32.92	32.92	33.40	33.29	33.27	37.96			335.48	64.52
Training & Publications	750.00	190.00		382.00	356.00			120.00	123.00	516.00				1,687.00	-937.00
VAT				-351.76	351.76										
Village Hall Hire	300.00	14.00	18.00	72.00				18.00	38.00	18.00	36.00			214.00	86.00
Open Spaces															
Bin Emptying	7,500.00			1,774.11	343.51		136.11	1,803.44		1,803.44				5,860.61	1,639.39

Four Marks Parish Council

15 February 2024 (2023 - 2024)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Emergency Tree Works		550.00												550.00	-550.00
Grants Received															
Green Labour/Maintena	31,000.00	1,532.99	1,670.00	2,055.00	6,394.93		2,365.50	3,340.50	2,450.00	1,675.00	1,354.16			22,838.08	8,161.92
Ground Rent															
Labour/Maintenance - C	4,000.00	3,024.00		871.00	640.00	340.00		380.00	640.00	340.00	397.50			6,632.50	-2,632.50
Materials/Equipment - C	1,000.00	19.70			489.55									509.25	490.75
Materials/Equipment - C	2,000.00	19.58			99.00				16.11					134.69	1,865.31
Pond Maintenance											10,000.00			10,000.00	-10,000.00
Sports Pitches/Ground I															
Tree Maintenance/plant	6,000.00	4,100.00												4,100.00	1,900.00
Wayleave															
Benians Pavilion															
Building Mtce/Serviceing	1,500.00	482.24					178.00	75.00		498.43	524.93			1,758.60	-258.60
Business Rates		112.64												112.64	-112.64
Electricity	3,000.00		382.02		359.09	173.70	186.78	182.89	195.88		525.94			2,006.30	993.70
Gas	3,000.00	287.14	219.08	90.58	50.03	59.05	77.66	93.76	230.86	288.70	305.62			1,702.48	1,297.52
Rent Income															
Sports Pavilion Income															
Water	900.00			317.39						228.34				545.73	354.27
Water Fountain Rental	1,500.00					852.84								852.84	647.16
Oak Green Parade															
Christmas Light Rental	3,800.00			1,314.72				1,530.00		925.00				3,769.72	30.28
Electricity	300.00		45.93			50.21		50.55			97.39			244.08	55.92
Tennis Courts															
Tennis Courts Income															
Bowls Club															
Electricity	300.00			40.62		74.61			56.17		31.97			203.37	96.63
Recreation Ground															
Material/Equipment		251.00						79.95	62.26	35.22	128.10			556.53	-556.53
Playground Inspection							65.00							65.00	-65.00
Serviceing/Maintenance	1,000.00			152.00	831.00		450.00	205.00	170.00	756.64	5,346.00			7,910.64	-6,910.64

Four Marks Parish Council
Monthly breakdown of Receipts and Payments
All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Cemetery															
Cemetery Fees								200.00						200.00	-200.00
General Maintenance		1,545.00												1,545.00	-1,545.00
Allotments															
Allotment Income															
Miscellaneous Expense		475.25	280.00					150.98	944.09					1,850.32	-1,850.32
Rates															
Water Charges	1,000.00			26.60	67.18	67.41	69.48	67.18	171.22	65.10	69.48			603.65	396.35
Events															
Entry Fees - Events															
Event Expenses		82.50	1,440.00		8.70						292.50			1,823.70	-1,823.70
Grant Received															
Community Building F															
Community Building Prc	20,000.00	3,237.50	8,834.00	6,200.00										18,271.50	1,728.50
PWLB repayments	20,500.00														20,500.00
Four Marks Environm															
Hall Hire					33.00									33.00	-33.00
Festival Committee															
Maintenance					850.00									850.00	-850.00
Grant Funded Projects															
Grants Received															
Pond Maintenance										20,000.00				20,000.00	-20,000.00
Purchase of Assets		775.00			775.00	250.00					1,600.00			3,400.00	-3,400.00

Four Marks Parish Council

15 February 2024 (2023 - 2024)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
189,900.00	23,943.73	17,888.71	14,319.23	14,561.10	4,047.44	14,327.41	13,123.22	11,537.16	16,880.69	44,668.19				
													Total:	175,296.88
													Variance:	14,603.12

RECEIPTS

Administration

Agency Staff														
Audit Fees														
Bank Charges														
Bank Interest									52.74				52.74	52.74
Capital Expenditure														
CCLA Dividend	4,000.00	538.69	496.09	612.26	584.68	647.56	680.28	645.64	724.26	688.22			5,617.68	1,617.68
Chairman's Allowance														
CIL Income			16,088.69										16,088.69	16,088.69
Election Expenses														
ER NI Contributions														
ER Pension Contribution														
Grants & Donations Awarded														
Gross Salaries														
Insurance														
IT														
Legal & Professional Fees														
Miscellaneous Income						30.00							30.00	30.00
Neighbourhood Plan														
Office Expenses														
Precept	174,830.00	87,415.00											174,830.00	

Four Marks Parish Council

15 February 2024 (2023 - 2024)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Staff Mileage/Travel															
Subscriptions															
Telephone & Broadband															
Training & Publications															
VAT															
Village Hall Hire															
Open Spaces															
Bin Emptying															
Emergency Tree Works															
Grants Received															
Green Labour/Maintena															
Ground Rent			100.00											100.00	100.00
Labour/Maintenance - C															
Materials/Equipment - C															
Materials/Equipment - C															
Pond Maintenance															
Sports Pitches/Ground I	1,500.00			60.00		500.00								560.00	-940.00
Tree Maintenance/plant															
Wayleave	70.00														-70.00
Benians Pavilion															
Building Mtce/Serviceing															
Business Rates															
Electricity															
Gas															
Rent Income	5,000.00		1,250.00				1,250.00		1,250.00					3,750.00	-1,250.00
Sports Pavilion Income															
Water															
Water Fountain Rental															
Oak Green Parade															
Christmas Light Rental															
Electricity															

Four Marks Parish Council

15 February 2024 (2023 - 2024)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
Tennis Courts															
Tennis Courts Income	1,000.00										1.00			1.00	-999.00
Bowls Club															
Electricity															
Recreation Ground															
Material/Equipment															
Playground Inspection															
Servicing/Maintenance															
Cemetery															
Cemetery Fees	3,500.00	50.00	325.00	50.00	250.00	50.00		100.00	100.00		100.00			1,025.00	-2,475.00
General Maintenance															
Allotments															
Allotment Income								50.00		20.00	2,514.50			2,584.50	2,584.50
Miscellaneous Expense															
Rates															
Water Charges															
Events															
Entry Fees - Events			40.03	75.12	10.00									125.15	125.15
Event Expenses															
Grant Received		500.00												500.00	500.00
Community Building F															
Community Building Prc															
PWLB repayments															
Four Marks Environm															
Hall Hire															
Festival Committee															
Maintenance															
Grant Funded Projects															
Grants Received			775.00		985.83						21,600.00			23,360.83	23,360.83
Pond Maintenance															
Purchase of Assets															

Four Marks Parish Council

15 February 2024 (2023 - 2024)

Monthly breakdown of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Variance
189,900.00	88,503.69	19,074.81	797.38	1,830.51	1,227.56	89,345.28	795.64	2,074.26	760.96	24,215.50				
													Total:	228,625.59
													Variance:	38,725.59
