

EARMARKED RESERVES

Tab C	31/03/2021	Reserve Rqd 31/3/22	Top Up Required
Designated Funds			
Election Costs	£1,934	£2,000	-£66
Insurance Excess	£250	£250	£0
Legal & Professional Costs	£500	£500	£0
Church Clock Fund §§	£225	£250	-£25
Footpaths & Lanes	£0	£0	£0
Resilience Emergency Fund	£1,568	£1,568	-£0
Village Hall Fund	£1,976	£1,976	£0
Parish Inclusion Fund	£500	£500	£0
Parish Enhancement Fund	£3,527	£3,527	£0
SCEnSus	£500	£500	£0
Defibrillator rolling replacement	£450	£900	-£450
VE Day fundraising	£607	£607	-£0
War Memorial	£0	£0	£0
Windfarm Grant 2022	£0	£1,250	-£1,250
S137 fund	£200	£400	-£200
General funds			
Unearmarked cash flow	£651	£2,500	-£1,849
General EMR Funds	-£38		-£38
Total	£12,850	£16,728	-£3,878

	General		Earmarked		Total
A tab Income (inc unearmarked cash)	£13,289	+	£4,000	=	£17,289
B tab Expense	£9,632	+	£4,700	=	£14,332
C tab Tfrs req'd to meet Designated Reserves	£2087	+	£1791	=	£3,878
Shortfall/Surplus	£1,570	+	-£2,491	=	-£921

Forecast			
Designated EMR Reserves c/fwd 1/4/21	£613	£12,237	£12,850
Designated EMR Reserves c/fwd 1/4/22	£2,500	£14,228	£16,728

Precept 2019-20	£9997	
Additional Required	£921	9%
Precept 2020-21 to meet current commitments	£10918	
Restricting to a 5% increase	£10497	
Shortfall against forecast budget	£421	

The increase for a Band D household will equate to approx £3 for the year however notification from WDBC indicates that the formula upon which the Precept is calculated indicates a lesser number of Band D properties and therefore the calculations will increase the cost to parishioners

	NOTES
1	2021/22 Income has included calculated VAT from expenditure for Q4 of 2020/21 - VAT is not a guaranteed income to cover increased expenditure outlined in B tab. This years forecast expenditure has resulted in the transfer and use of 74% of the current years Un-earmarked cashflow reserve, therefore whilst it will show in Income VAT - £1849 is to be transferred to EMR Un-earmarked cash flow for 2021/22.
2	Proposals for increased General EMR expenditure includes 25% increase on Clerks Office, Communications, Training + Website updates. There is a proposal to create a payment for Web Administration (See Separate Report) and agreement to make a Designated annual payment to Community Transport In addition there is a forecast expenditure of £700 for an Interim Election. It needs to be taken into consideration that payments for this additional committed expenditure are (in this proposal) coming from the VAT refunded from large projects in Q4 2020/21 and this income source is not guaranteed for future years. Consideration should be given to raise the precept incrementally to cover these commitments for the future In 2021/22 there is a 9% shortfall on the forecast spend which equates to £921 of the additional proposed increases of £1250 a 5% cap would leave a forecast shortfall of £421
3	2021 Windfarm grant is been proposed for allocation to SCEnSUS and Parish Enhancement fund and this is included in the figures.
4	NB all figures in Tab A & B are net of VAT which has been added separately to both Tab A & Tab B as this follow RFO's financial record keeping format.
5	A further scheduled Council election will take place in 2023. Any further interim election called by Parishioners would cost the Parish Council up to £2500 if costs are not shared with any other agency. If this were to occur then further contingency would need to be made to ensure that further EMR are made available over the next 24 months to cover the 2023 Election costs.
6	External Audit will be required for 20/21 Accounts due to exceeding the threshold for exemption - additional funds have been calculated in the forecast expenditure.

2021/2022 Budget proposals

Budget Overview 2019-20		
Current AC at 31.3.20 -Audited		£1,673.10
Reserve AC at 31.3.20		£12,736.76
TOTAL		£14,409.86

	2019-20		2020-2021
From the cashbook	@ 31/03/20 Actual		@ 30/03/21 Forecast
Unearmarked Carry Forward	£423.10	Audited	£0.00
TOTAL EMR'S carry forward	£13,986.76	Audited	£12,849.99
		Forecast C/f	£12,849.99

ACTUAL INCOME @ 31/10/20		FORECAST INCOME @ 31/3/21			FORECAST INCOME 2021/22		Comments
General	Earmarked	General	Earmarked		General	Earmarked	
£9,996.00		£9,996.00		Precept	£9,996.60		Remains the same as 2020
£0.00		£0.00		Support Grant	£0.00		No longer granted
£9.47		£9.47		Wayleave	£10.00		
£1,532.97		£1,900.00		VAT	£3,032.78		Calculated on this years expenditure in Q4 yet to claim
£156.50		£300.00		Seamoor Lotto	£250.00		Estimated on same awards as 2020
£0.00		£0.00		Logs	£0.00		
£65.77		£65.77		Cancelled Cheques etc			
£3.88		£3.88		Reserve Account Bank Interest	£0.00		No payments at this time paid for reserve account
	£2,750.00		£2,750.00	P3 - Footpaths		£2750.00	Based on the application likely in Feb 2021 prioritising future pro
	£495.00		£495.00	Covid 19 DCC Grant IMT			One off award in 2020
	£2,620.83		£2,620.83	Covid 19 DCC Grant Other			One off awards in 2020
	£10,000.00		£10,000.00	Public Toilets Grant			One off award for 2020
	£1,440.70		£1,440.70	Covid Fundraising			COVID specific funding shared between Church & Village Hall
	£0.00		£0.00	VE Day celebrations			Historic fund raising event funds in EMR for future event
	£100.00		£100.00	Roof-Us Donations			One off payment by Parishioner
	£0.00		£1,250.00	Wind Farm Grant for EMR Allocation		£1250.00	Anticipated for transfer when received in Mar 2022
	£0.00		£0.00	SCEnSus		£0.00	
£0.00	£0.00	£0.00	£0.00	War Memorial		£0.00	
		£12,275.12	£18,656.53	TOTAL	£13,289.38	£4,000.00	
£11,764.59	£17,406.53	£12,698.22	£32,643.29	Total with Carry forward	£13,289.38	£4,000.00	
			£45,341.51	TOTAL		£17,289.38	

EAR MARKED RESERVES									
	EAR MARKED RESERVES		Expected income this year	Expected expense this year	Forecast EAR MARKED RESERVES c/f		REQUIRED EAR MARKED RESERVES	Transfer Required	Notes
EARMARKED RESERVES	@31/03/20	Current @31/10/20			@31/3/21		@31/3/22 >		
Designated EMR	Agreed								
Election costs	£1,930.00	£1,934.23			£1934.23		£2000.00	-£65.77	Known costs of Election 2021 then replaces EMR held for full Election in 2023
Insurance Excess	£250.00	£250.00			£250.00		£250.00	£0.00	
Legal & Professional costs	£0.00	£500.00			£500.00		£500.00	£0.00	
Church Clock Fund	£200.00	£200.00	£25.00		£225.00		£250.00	-£25.00	
Footpaths & Lanes	£1,361.15	£4,111.15		£4111.15	£0.00		£0.00	£0.00	Anticipated restricted funds from P3 funds
Resilience Emergency Fund	£1,568.14	£1,568.14			£1568.14		£1568.14	£0.00	To remain as is no increase
Village Hall fund	£1,975.67	£1,975.67			£1975.67		£1975.67	£0.00	To remain as is no increase
Parish Inclusion Fund	£500.00	£500.00			£500.00		£500.00	£0.00	To remain as is no increase
Parish Enhancement Fund	£2,385.61	£3,526.66	£750.00	£750.00	£3526.66		£3526.66	£0.00	Income from 20/21 Windfarm payment
Defibrillator replacement	£0.00	£450.00			£450.00		£900.00	-£450.00	Agreed rolling replacement fund
VE Day fundraising	£606.94	£606.94			£606.94		£606.94	£0.00	To remain as is no increase
Toilet Refurbishment	£0.00	£10,000.00		£10000.00	£0.00		£0.00	£0.00	One off payment for project
SCEEnSus	£0.00	£0.00	£500.00		£500.00		£500.00	£0.00	Income from 20/21 Windfarm payment
COVID Fundraising	£0.00	£1,105.49		£1105.49	£0.00		£0.00	£0.00	
Wind Farm Grant 2021	£1,250.00	£0.00	£1250.00	£1250.00	£0.00		£1250.00	-£1250.00	For dissemination to other EMR on receipt
S137 Fund	0	£200.00			£200.00		£400.00	-£200.00	Essential expenditure for Council Business
						£12,236.64		-£1990.77	
General EMR									
Parish Communications	£17.97	-£131.60		£40.00	-£171.60		£250.00		Essential expenditure for Council Business
Training	£11.31	£70.00		£50.00	£20.00		£250.00		Essential expenditure for Council Business
Other Charitable support	£75.00	£100.00		£100.00	£0.00		£150.00		Essential expenditure for Council Business
Website	£235.00	£52.50		£52.50	£0.00		£250.00		Supports Parish to meet Legal accessibility requirements
Clerk's Office	£53.40	£149.97		£36.00	£113.97		£350.00		Essential expenditure for Council Business Includes Zoom subscription, Data Compliance & Bank charges
Defibrillator purchase	£59.95	£59.95		£59.95	£0.00			£0.00	
Sub Total	£12,480.14	£27,229.10				-£37.63	£15,477.41		
Un-earmarked Cash Flow	£1,500.00	£2,500.00			£650.98		£2500.00	-£1849.02	Essential expenditure for Council Business
TOTAL	£13,986.76	£29,729.10				£12,849.99	£17,977.41	-£5830.56	
Improved Internet provision	No allocation currently made to this Budget heading								
Improved Road Safety	No allocation currently made to this Budget heading								
Improved usage of Community Transport	Proposal of £200 be included in Committed Expenditure								
Roof-Us Appeal	No allocation currently made to this budget heading								
War Memorial Fund	No allocation currently made to this Budget heading								

Notes for the Earmarked Reserves 2021/22

In Column B you have the agreed EMR sums @ 31/03/20
 In Column G you have the forecast EMR sums expected at 31/3/21 N.b. this includes transfer of Mar 2021 Windfarm grant to SCEEnSus and Parish Enhancement funds
 In Column H you have the forecast EMR required to meet the expected expenditure for 2021/22 for General and Designated EMR's
 In Column I the sums required to meet those requirements are calculated this year it includes increases to cover

- i) election costs for May 2021
- ii) transfer of P3 EM incomes
- iii) Transfers for all the General EMR for Council functioning
- iv) Transfer of Windfarm EM income received March 2022

SAMPFORD COURTENAY PARISH COUNCIL

Row	Date	Payee	Cheque	Analysis	VAT	Payments Total	Income Total	Current Account Balance	Cle Out	In	Reserve Account Balance	STATEMENTS		
1	31.3.20	Opening Balances brought Forward						£423.10	#		£12,736.76	Reserve	17.4.20	
	31.3.20	Chase Milton		EMR - Chase Milton			£1,250.00	£1,673.10	#		£12,736.76		£12,736.76	
2	5.5.20	St Andrew's Church Rent - CANC	1304	Rent			£5.00	£1,678.10	#		£12,736.76			
3	5.5.20	Sampford Courtenay Parochial Church Council	1305	Rent		£5.00		£1,673.10	#		£12,736.76			
4	5.5.20	M Pratt	1306	Wages		£212.00		£1,461.10	#		£12,736.76	Current	30.4.20	£9,842.30
5	5.5.20	HMRC	1307	Wages - PAYE		£53.00		£1,408.10	#		£12,736.76	1303	£2,160.00	
6	5.5.20	Tracy Mombeyarara	1308	Toilets - Wages		£55.81		£1,352.29	#		£12,736.76			
7	21.4.20	N Power	DD	Toilets - Electricity	£0.42	£8.38		£1,343.49	#		£12,736.76	1305	£5.00	
8	5.5.20	DALC	1309	Memberships	£16.30	£126.00		£1,201.19	#		£12,736.76	1306	£212.00	
9	5.5.20	M Pratt - Ink Cartridges	1310	Covid 19 IMT	£14.98	£74.88		£1,111.33	#		£12,736.76	1307	£53.00	
10	5.5.20	M Wilson - Packing Crates	1311	Covid 19 IMT	£7.98	£39.96		£1,063.39	#		£12,736.76	1308	£55.81	
11	5.5.20	Gold Coast Media - Covid page	1312	Website	£10.50	£52.50		£1,000.39	#		£12,736.76	1309	£142.30	
12	5.5.20	M Wilson - Nitrile Gloves	1313	Covid 19 IMT	£4.31	£21.56		£974.52	#		£12,736.76	1310	£89.86	
13	5.5.20	Data Protection Licence	DD	Licence		£35.00		£939.52	#		£12,736.76	1311	£47.94	
14	5.5.20	M Pratt - Stamps	1314	Covid 19 IMT		£12.81		£926.71	#		£12,736.76	1312	£63.00	
15	5.5.20	SWWA Business	1315	Toilets - Water		£51.89		£874.82	#		£12,736.76	1313	£25.87	
16	5.5.20	BHIB Insurance	1316	Insurance		£253.10		£621.72	#		£12,736.76	DD	£35.00	
17	7.4.20	DCC GRANT PROMPT ACTION FUND	BACS	Covid 19 IMT			£495.00	£1,116.72	#		£12,736.76	1314	£12.81	
18	15.4.20	Seamoor Lotto	BACS	Seamoor Lotto			£25.00	£1,141.72	#		£12,736.76	1315	£51.89	
19	17.4.20	Precept 1/2	BACS	Precept			£4,998.00	£6,139.72	#		£12,736.76	1316	£253.10	
20	24.4.20	DCC GRANT PROMPT ACTION FUND	BACS	Covid 19 CIDER VAT			£495.00	£6,634.72	#		£12,736.76		£3,207.58	£6,634.72
21	5.5.20	Transfer to Reserve Account Bank did opposite		Transfer			£3,785.61	£10,420.33	#	£3,785.61	£8,951.15			
22	27.5.20	Sooz Materials - see 1324 below	1317	Covid 19 SCRUBS		£832.47		£9,587.86	#		£8,951.15			
23	2.6.20	M Pratt	1318	Wages		£247.80		£9,340.06	#		£8,951.15	Current	30.6.20	£14,427.73
24	2.6.20	HMRC	1319	Wages - PAYE		£17.20		£9,322.86	#		£8,951.15	1321	£495.00	
25	2.6.20	Tracy Mombeyarara	1320	Toilets - Wages		£55.81		£9,267.05	#		£8,951.15	1325	£229.80	
26	2.6.20	DCC REFUND PROMPT ACTION FUND	1321	Covid 19 CIDER VAT		£495.00		£8,772.05	#		£8,951.15	1326	£35.20	
27	29.5.20	N Power	DD	Toilets - Electricity	£0.46	£9.17		£8,762.42	#		£8,951.15	1327	£69.76	
28	2.6.20	Okehampton Accountants	1322	Internal Audit	£60.00	£300.00		£8,402.42	#		£8,951.15	1328	£143.88	
29	2.6.20	Okehampton Accountants	1322	Payroll Software	£11.52	£57.60		£8,333.30	#		£8,951.15	1329	£10.99	
30	2.6.20	M Pratt	1323	Office		£40.90		£8,292.40	#		£8,951.15	1330	£80.00	
31	27.5.20	Seamoor Lotto	BACS	Seamoor Lotto			£20.00	£8,312.40	#		£8,951.15	1331	£27.00	
32	7.7.20	Sooz Materials	1324	Covid 19 SCRUBS		£832.47		£7,479.93	#		£8,951.15	1332	£23.40	
33	7.7.20	Sooz Materials - bank declined cheque	1317	Covid 19 SCRUBS			£832.47	£8,312.40	#		£8,951.15	1333	£65.77	
34	7.7.20	M Pratt	1325	Wages		£229.80		£8,082.60	#		£8,951.15	1334	£156.00	
35	7.7.20	HMRC	1326	Wages - PAYE		£35.20		£8,047.40	#		£8,951.15	1335	£279.80	
36	7.7.20	Tracy Mombeyarara	1327	Toilets - Wages		£69.76		£7,977.64	#		£8,951.15		£1,616.60	£12,811.13
37	7.7.20	M Pratt Zoom Subscription	1328	Communications	£23.98	£119.90		£7,833.76	#		£8,951.15			
38	7.7.20	M Wilson	1329	Covid 19 IMT		£10.99		£7,822.77	#		£8,951.15			
39	7.7.20	Mr & Mrs Bevis	1330	Covid 19 SCRUBS	£9.17	£70.83		£7,742.77	#		£8,951.15			
40	7.7.20	S McClement	1331	Covid 19 IMT		£27.00		£7,715.77	#		£8,951.15			
41	7.7.20	Z Day	1332	Covid 19 IMT		£23.40		£7,692.37	#		£8,951.15			
42	1.6.20	DCC - Covid Grant re Bevis Scrubs	BACS	Covid 19 SCRUBS			£1,293.36	£8,985.73	#		£8,951.15			
43	2.6.20	Seamoor Lotto	BACS	Seamoor Lotto			£20.00	£9,005.73	#		£8,951.15			
44	16.6.20	Seamoor Lotto	BACS	Seamoor Lotto			£25.00	£9,030.73	#		£8,951.15			
45	18.6.20	DCC - P3 Bulland Lane	BACS	P3			£2,750.00	£11,780.73	#		£8,951.15			
46	29.6.20	VAT Refund for 2nd half 2019/20	BACS	VAT			£1,531.97	£13,312.70	#		£8,951.15			
47	7.7.20	WDDB - Election packs 2019	1333	Election - cheque returned		£65.77		£13,246.93	#		£8,951.15			
48	7.7.20	SLCC - Website Accessibility online course	1334	Training	£26.00	£130.00		£13,090.93	#		£8,951.15			
49	7.7.20	M Pratt - re Ladd's Eco Printer	1335	Asset	£46.63	£233.17		£12,811.13	#		£8,951.15			
CHANGE OVER TO UNITY BANK FROM NAT WEST														
50	4.8.20	M Wilson - Dispensers & Hand Sanitiser	Uni Bacs	Covid 19 IMT	£18.34	£91.62		£12,701.17	#		£8,951.15			
51	20.7.20	N Power	DD	Toilets - Electricity	£0.89	£17.79		£12,682.49	#		£8,951.15	Current	16.7.20	£22,532.73
52	16.7.20	Donations for Jean's Yoga via Zoom	Cash	Yoga			£230.00	£12,912.49	#		£8,951.15	1331	£27.00	
53	16.7.20	Plant Stall Takings to date	Cash	Plant Stall			£287.80	£13,200.29	#		£8,951.15	1333	£65.77	
54	30.4.20	Interest		Interest				£13,200.29	#	£2.09	£8,953.24	1334	£156.00	
55	29.5.20	Interest		Interest				£13,200.29	#	£1.71	£8,954.95	1336	£109.96	
56	30.6.20	Interest		Interest				£13,200.29	#	£0.08	£8,955.03	Npower	£18.68	
57	16.7.20	Transfer to Close account		Transfer			£8,955.03	£22,155.32	#	8,955.03	£0.00		£377.41	£22,155.32
58	4.8.20	M Pratt	Uni Bacs	Wages		£229.80		£21,925.52	#		£0.00			
59	4.8.20	HMRC	Uni Bacs	Wages - PAYE		£35.20		£21,890.32	#		£0.00			
60	4.8.20	Tracy Mombeyarara	Uni Bacs	Toilets - Wages		£104.64		£21,785.68	#		£0.00	Current	31.7.20	£22,355.05
61	4.8.20	Tracy Mombeyarara	Uni Bacs	Toilets - Sundries		£3.65		£21,782.03	#		£0.00	M Wilson	£109.96	
62	4.8.20	SWWA Business	Uni Bacs	Toilets - Water		£36.64		£21,745.39	#		£0.00	M Pratt	£229.80	
63	4.8.20	Pam Owen		Covid IMT		£7.99		£21,737.40	#		£0.00	HMRC	£35.20	
64	4.8.20	Jeremy Chadburn - War Memorial		Unearmarked Reserves		£827.60		£20,909.80	#		£0.00	T Mombeyarara	£108.29	

SAMPFORD COURTENAY PARISH COUNCIL

	website	EMR- Website		£52.50		-£1,681.52			£15,097.46				
	Transfer from Reserve Account	EMR- Website Transfer			£52.50	-£1,629.02	£52.50		£15,044.96				
	Clerks Office	EMR - Clerks officer		£36.00		-£1,665.02			£15,044.96				
	Defibrillator	EMR - Defib		£60.00		-£1,725.02			£15,044.96				
	Transfer from Reserve Account	EMR Transfer			£95.95	-£1,629.07	£95.95		£14,949.01				
	Hall Hire	Hall Hire		£50.00		-£1,679.07			£14,949.01				
	Playground inspection	Playground Inspection		£120.00		-£1,799.07			£14,949.01				
	Telephone box removal	EMR Parish Enhancement	50	£250.00		-£2,099.07			£14,949.01				
	Transfer from Reserve Account	Transfer			£250.00	-£1,849.07	£250.00		£14,699.01				
	Transfer from Reserve Account	Unearmarked cashflow			1849.02	-£0.05	1849.02		£12,849.99				
	VAT			£3,324.65					£12,849.99				
To extend, insert rows above here													