

Quethiock Parish Council

Schedule of Variances to the Income and Expenditure account 2019-2020

[Explanatory Note: This schedule details the differences between income and expenditure in 2018-19 and 2019-20. References to "boxes" are to box numbers on page 6 of the Annual Governance and Accountability Return 2019-20 Part 2

1. Income: (box 3) total reduction £2600.00

1.1 CTS Grant Slight reduction in grant received (2018-19: £212.88, 2019-20 £203.98)

1.2 Local Maintenance Partnership grant (2018-19: £0, 2019-20 £1602.90) The sum of £1602 received in November 2019 was in respect of Local Maintenance Partnership payments from Cornwall Council for the current year, and also arrears for 2017-18 and 2018-19

1.3 Community Benefit: (2018-19: £4193.68, 2019-20: £0) Monies projected to be received in 2019-20 were outstanding at the year end, but have now been received

2. Expenditure – staff: (box 4) total increase £287.00

2.1 Staff costs (clerk's salary,): (2018-19: £4550, 2019-20: £4837)

The rate payable increased during the year as a result of statutory changes to National Minimum/Living wage.

Salary is paid at the end of the month, or the next business day after the month end. The salary payment in April 2019 was therefore in respect of work done in March 2019 (i.e. in the preceding financial year).

Payments in June and August 2019 include overtime.

Owing to the timing of a change to the standing order instructions to the bank, the payment due in February 2020 was not made, but this has been rectified post-year end.

As a result of the change of clerk during the year, staff costs include an overpayment of PAYE employer's deductions of about £80, which should be recoverable.

3. Other expenditure: (box 6) Total increase £5735

3.1 Stationery etc: (2018-19: £93.60, 2019-20: £193) The variance reflects settlement in April 2019 of contribution to clerk's broadband costs for the six months to 1.3.19 (£48.72), and irregular purchases of printer ink and other stationery/stamps during the year

3.2 CALC subscription: The subscription has increased from £217.72 in 2018-19 to

£243.85 in 2019-20.

3.3 Audit: The annual audit cost has increased from £210 in 2018-19 to £240 in 2019-20.

3.4 Notice Boards: (18019: £0, 2019-20: £68.28) A replacement notice board was purchased this year for Blunts

3.5 Parish Newsletter: (2018-19: £100.59, 2019-20: £174.80) During school terms the newsletter is printed at a low rate by the school. Printing costs increased this year because of the need to incur commercial printing costs during school holidays. A payment of £60 to the school, to cover printing up to and including April 2020, was made in December 2020.

3.6 Google mail: (2018-19: £70.18, 2019-20: £169.61) During the year there has been an increase in Google's charge rates. In addition, in the interests of information security and GDPR compliance the council has now set up separate "@quethiockparishcouncil.gov.uk" e-mail addresses for councillors which has increased the email cost charged by Google.

3.7 Website maintenance: (2018-19: £299.25, 2019-20 £1023.15) This item covers the council's general Information technology costs, other than Google's charges for providing email. Seadog IT Ltd provide the council's website hosting at a cost of £19.95 per month (£239.40 per annum). In addition they have:

- Made amendments to website - £55
- Renewed licence for security software - £95
- Renewed the domain name for two years - £145.00
- Tested the website for compliance with new Accessibility Regulations and provided report thereon - £250.00
- Set up new email accounts for each councillor - £225.00
- Updated the website to comply with government guidelines -£13.75

3.8 Devolution of Assets (2018-19 £1285.20, 2019-20 £3928.86) These are legal costs paid during the year and arising from the (continuing) process of securing the transfer to the parish council from Cornwall Council of title to (a) the site of the school field and the village hall and (b) Blunts car park. The current year's costs were £2300.50 for professional fees (plus VAT) and £973.55 for search fees (plus VAT)

3.9 Defibrillator (2018-19: £0, 2019-20: £73) The increase represents the price of "tabs" purchased during the year.

3.10 Training expenses (2018-19: £0 2019-20: £168.40) These costs were

- parking for Clerk while attending Cornwall Council training course (£3.40); and
- Seadog charge for providing website training to the Chairman and Clerk (£165).

3.11 Costs incurred in 2018-19 but not incurred in 2019-20

- Handyman £150
- GDPR £95

- Blunts hall hire £20
- Playing Fields £185

3.12 Donations/Community benefit payments Donations in 2018-19 totalled £750.
Donations and purchases for community benefit in 2019-20 totalled £2932.83.