

Devolution: Sheviok Parish Council Budget 2018/2019, with comparisons to 2016/17 and 2017/18 in consideration.

Item	Actual income and expenditure 2016/17	Budgeted income and expenditure for year 2017/18	Actual income/ expenditure year end 2017/8	Budgeted income and expenditure for year 2018/19	Actual income and expenditure end of Nov 2018	Estimated expenditure at end of financial year 2018/9	Notes
Devolution							
Income							
Car Park	16946.24	13,500.00	16,148.90	15,300.00	18144.85	18800	Increase due to good weather
Interest on Bank Accounts	23.49	30.00	28.91	12.00	29	29	
Harbour Licencing	1898.30	N/A			0	0	
Grant from Maritime for toilets following loss of revenue from harbour handed back.		N/A	0.00	700.00	700	700	
Adhoc grants.	200.00				0	0	
Total Income	19068.03		16,177.81	16,012.00	18873.85	19529	
Expenditure							
Car Park							
Car Park Maintenance incl. signs		300.00	0.00	300.00	0	300	
Business rates	907.50	1000.00	0.00	1000.00	0	1000	
Ticket machine maintenance	833.00	600.00	1172.90	1500.00	29	1100	anchor rods were £29. Bill £816.40 just received from Cormac for re-siting machine. Includes reclaimable VAT
Ticket machine consumables		100.00	0.00	100.00	0	100	
Car Park General Maintenance/surface.	27.00	500.00	0.00	500.00	0	500	using some of this allocation for bins
Toilets							
Cleaning toilets	1907.55	2036.00	2,075.74	2,500.00	2422.06	3300	increase to cleaning schedule in Summer and winter as agreed and minuted by the full parish council. Also vandalism mid summer that required extra cleaning. Plus holiday x 3 accrument/entitlement

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Toilet Maintenance	10.00	100.00	0.00	250.00	345.16	500	Purchase of 2 new toilet seats/ soap dispensers and fitting plus paint and treatment of floors. Poss Hours for maintenance person plus poss additional maintenance for 2018-9
Toilet water	685.25	750.00	705.35	800.00	395.89	800	
Legionella and other hygie	120.00	120.00	140.00	160.00	0	160	
Business rates	822.80	1000.00	873.75	1000.00	900	900	
Toilet cleaning materials	309.74	400.00	317.17	500.00	618.83	700	More cleaning materials used as cleaning schedule increased by PC after budget set. Also needed to raise standards over all. Plus hot summer more toilet paper/soap used. Vandalism mid summer that required extra cleaning.
Hygiene contract	199.68	250.00	173.06	250.00	179.98	179.98	
General							
Admin clerks salary	1716.56	1500.00	1,351.57	1,350.00	834.12	1350	
Clerks expenses		100.00	21.68	100.00	63.83	100	
Devolution other			84.00	500.00	0	500	bins
Flower bed maintenance	230.00	230.00		230.00	92.5	180	
Expenditure cont.....							
Insurance		200.00	0.00			200	to transfer to parish account at end of year
VAT on car park income			939.30		956.76	3760	20% Vat goes to HMRC on car park tickets. See explanation note below.
Maintenance harbour	3647.61	150.00	134.60	0.00	0	0	can be removed from budget as Cornwall Council.
Total expenditure	11416.69	9336.00	7989.12	11040.00	6838.13	15629.98	See below for explanation
<p>Notes: There will be a predicted yet agreed budget over spend of £4589.98 for 2018/9 year, with a predicted overall profit of £3899.02 as opposed to £4972 profit. Permission to over spend in the budget (not overspend overall as still profiting this year and will save for future needs) was agreed and minuted at parish council meetings in order to: increase the cleaning schedule and subsequent cleaning costs of toilets and cover the cost for seasonal beach bin placements. Furthermore which effect the budget overspend appearance more is VAT expenditure which was not shown/accounted for in previous budgets which is 20% of all income received (therefore in this financial year vat is an estimated £3760). 20% Vat goes to HMRC from car park tickets/revenue. The quarterly bills are offset against Parish account purchases during the year but vat is refunded to parish account (minus payments made already from devo to HMRC) at the end of the year so that the devolution account remains separate from the parish precept account. VAT is 20% of total car park revenue by end of the year. It is clearer to account for it within the budget this way, some will be recouped at the end of the financial year on Vat expenditure on devolution purchases made - but this is not accounted for as no set figure.</p>							

