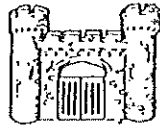


HAWARDEN

COMMUNITY

COUNCIL



CYNGOR

CYMUNED

PENARLAG

## FINANCE COMMITTEE

11<sup>th</sup> DECEMBER 2017

AGENDA ITEM NO: 7

### INCOME AND EXPENDITURE REPORT

The purpose of this report and attached summary is to inform the Committee of the Income and Expenditure received and incurred by the Council up to the period ending 30<sup>th</sup> November 2017 i.e. two thirds of the financial year.

A separate report will be produced relating to the Central Administration and Direct Maintenance Agreement and will be sent to the Members of the Joint Committee (which comprises members of the three participating Councils) in readiness for its meeting in January 2018.

So far as the remainder of the Council's income and expenditure is concerned, this is shown on the attached summary.

Income of £188,421 has been received to date of which £156,763.34 relates to the first two instalments of a three staged payment of the Council's Annual Precept. A further £78,381.67 will be received at the end of December which represents the final precept payment for the financial year.

The following notes provide explanations for each of the various budget headings and anticipated variances at this stage of the financial year.

#### **General:**

**Energy Maintenance:** This includes the provision set aside for the purchase and installation of the new boiler in the Council's depot at a net cost of £1484.17.

**Photocopier:** Increased usage for the various events held this year including the annual Carnival, Santa Dash and Glad Tidings event. The Clerk is keen to look at alternative suppliers in due course for comparative purposes for rental agreement and usage.

**Equipment/Tools Purchase:** a new hedge cutter was purchased this year at a net cost of £315.83 and additional padlocks secured at a net cost of £339.18.

**Conferences/Subscriptions:** The Council agreed to fund the cost of the Clerk's attendance at the annual conference this year which was a net cost of £315.

**Insurance:** The full amount payable for the year has been made in addition to the extra fee recently agreed following the update of the Council's Asset Register and advice from the Council's Internal Auditor and Insurance Company.

**Petty Cash:** Members will note a reduced spend on petty cash due to an increased use of Business Debit Cards and on-line banking facilities.

**Legal Fees/Welsh Language Policy/Elections:** The May 2017 Elections Invoices have been processed and amounted to a total of £4,985.22. A further two invoices are expected to cover the cost of the two recently held by-elections.

**Chair's Expenses:** this "spend" does not amount to expenditure but to an amount of £500 to 'top up' the Chairman's account as budgeted for any expenses incurred during the Municipal year.

**Miscellaneous Income:** Income of £28,589 has recently been received in relation to the Section 106 agreement for the Aston mead development.

#### **Section 137:**

**Playschemes:** the full amount of £5,236 has been paid for this year. No information has been forthcoming about future year provision.

**Voluntary Organisations:** The Council has considered its first round of grants in November and a grant of £200 was made to one local voluntary club. (This can be seen on the December list of payments for processing).

**Community/Village Halls:** all 2017/18 grants have been paid and no further expenditure is anticipated.

**Christmas Lighting/Community in Bloom:** no further expenditure is expected and re-charges from our two neighbouring councils have yet to be refunded to this account. Community in Bloom expenditure was not as high this year due to the very generous donations from the Hawarden Estates Farm Shop.

**Youth Support:** The Council has awarded the Bursary Scheme this year to the value of £3,975 and £325 to the RYLA scheme.

**Community Transport/Community Walkers/Community Library:** The Council's 2017-18 contributions have been made in full.

#### **Open Spaces:**

**Bowling Greens:** The annual grants have been made.

**Play Equipment:** The cost of the new safety surfacing at Trueman's Play Area is currently being processed and a new springy has been installed at Circular Drive (pending a larger investment and new scheme).

**Litter Bins:** Members will recall an additional litter bin was purchased for the Gladstone Playing field car park in an attempt to reduce the anti-social behaviour and improve the littering.

**Public Lighting:** Four service transfers have recently been processed and payment will follow in due course.

**Allotments:** The 2017/18 invoices have recently been issued following Council agreement in November to increase the fees by the cost of inflation.

**Holding Account:** Members will recall that the cost of the speed humps at Aston, although agreed last year, the invoice was received and processed early this financial year and therefore £1,109 was utilised from the holding account.

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2017

Month No: 8

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Staffing</b>								
4101 Salaries - Ad	38,631	26,212	38,715	12,503		12,503	67.7%	
4102 Superannuation - Ad	15,780	12,603	18,576	5,973		5,973	67.8%	
4103 PAYE - Ad	6,069	610	5,391	4,781		4,781	11.3%	
4104 NIC - Ad	10,107	6,193	9,119	2,926		2,926	67.9%	
4105 Travelling - Ad	677	30	1,000	970		970	3.0%	
4106 Training - Ad	264	250	300	50		50	83.3%	
4107 Additional Voluntary Contribs	3,000	0	0	0		0	0.0%	
4111 Salaries - Mt	50,860	33,745	53,362	19,617		19,617	63.2%	
4112 Superannuation - MT	19,668	16,174	24,938	8,764		8,764	64.9%	
4113 PAYE- Mt	5,045	4,391	5,547	1,156		1,156	79.2%	
4114 NIC - Mt	8,903	6,021	9,070	3,049		3,049	66.4%	
4115 Travelling - Mt	330	(330)	0	330		330	0.0%	
4116 Training - Mt	95	330	1,000	670		670	33.0%	
Staffing :- Indirect Expenditure	<b>159,429</b>	<b>106,228</b>	<b>167,018</b>	<b>60,790</b>	<b>0</b>	<b>60,790</b>	<b>63.6%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(159,429)</b>	<b>(106,228)</b>						
<b>200 Premises</b>								
4201 Rates - Ad	2,357	2,071	2,404	333		333	86.1%	
4202 Repairs - Ad	0	0	250	250		250	0.0%	
4203 Energy - Ad	970	494	1,750	1,256		1,256	28.2%	
4204 Water - Ad	908	0	460	460		460	0.0%	
4205 Insurance - Ad	450	877	470	(407)		(407)	186.6%	
4206 Fire Protection - Ad	37	100	100	0		0	100.0%	
4211 Rates - Mt	3,256	3,493	3,321	(172)		(172)	105.2%	
4212 Repairs - Mt	0	0	100	100		100	0.0%	
4213 Energy - Mt	11	3,619	2,050	(1,569)		(1,569)	176.5%	1,484
4214 Water - Mt	277	197	200	3		3	98.5%	
4215 Insurance - Mt	1,047	1,146	1,275	129		129	89.9%	
4216 Fire Protection - Mt	158	152	200	48		48	75.8%	
4217 Miscellaneous Depot	836	711	1,000	289		289	71.1%	
Premises :- Indirect Expenditure	<b>10,306</b>	<b>12,859</b>	<b>13,580</b>	<b>721</b>	<b>0</b>	<b>721</b>	<b>94.7%</b>	<b>1,484</b>
6000 plus Transfer from EMR	0	1,484						
<b>Movement to/(from) Gen Reserve</b>	<b>(10,306)</b>	<b>(11,375)</b>						
<b>300 Administration</b>								
1301 Joint Services Ad Contrib	22,798	19,687	29,910	10,223			65.8%	
Administration :- Income	<b>22,798</b>	<b>19,687</b>	<b>29,910</b>	<b>10,223</b>			<b>65.8%</b>	<b>0</b>
4301 Telephones	2,174	385	1,579	1,194		1,194	24.4%	

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2017

Month No: 8

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4302 Computer	461	1,152	2,000	848		848	57.6%	
4303 Photocopier	1,073	1,406	1,150	(256)		(256)	122.3%	
4304 Stationery	1,038	706	600	(106)		(106)	117.7%	
4305 Office Cleaning	263	235	300	65		65	78.3%	
4306 Health & Safety	0	119	50	(69)		(69)	238.3%	
4307 Audit	684	307	755	448		448	40.7%	
Administration :- Indirect Expenditure	<u>5,692</u>	<u>4,311</u>	<u>6,434</u>	<u>2,123</u>	<u>0</u>	<u>2,123</u>	<u>67.0%</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<b><u>17,105</u></b>	<b><u>15,376</u></b>						
<b>400 Maintenance</b>								
1401 Joint Services Contrib Mt	68,858	45,967	76,560	30,593			60.0%	
Maintenance :- Income	<u>68,858</u>	<u>45,967</u>	<u>76,560</u>	<u>30,593</u>			<u>60.0%</u>	<u>0</u>
4401 Vans Fuel	1,977	812	1,800	988		988	45.1%	
4402 Vans Repairs/MOT	786	(23)	2,600	2,623		2,623	(0.9%)	
4403 Vans Tyres	0	171	200	29		29	85.7%	
4404 Vans Insurance/Tax	2,405	1,952	1,600	(352)		(352)	122.0%	
4411 Tractor Fuel	1,335	1,200	1,500	300		300	80.0%	
4412 Tractor Repairs	499	323	1,000	677		677	32.3%	
4413 Tractor Tyres	0	0	100	100		100	0.0%	
4414 Tractor Insurance	1,297	1,820	1,360	(460)		(460)	133.8%	
4421 Trailer Repairs	760	21	500	479		479	4.2%	
4422 Trailer Tyres	0	10	0	(10)		(10)	0.0%	
4431 Hoist Repair	0	48	500	452		452	9.6%	
4441 Trailed Mower Repair	439	274	750	476		476	36.5%	
4443 Handmower Repair	19	0	300	300		300	0.0%	
4444 Handmower Purchase	0	0	600	600		600	0.0%	
4445 Herbicide	0	557	500	(57)		(57)	111.4%	
4452 Welding Equipment Gas	281	93	275	182		182	33.7%	
4453 Welding Equipment Purchase	25	0	100	100		100	0.0%	
4461 Equipment/Tools Repair	51	15	100	85		85	15.5%	
4462 Equipment/Tools Hire	378	111	50	(61)		(61)	222.6%	
4463 Equipment/Tools Purchase	1,199	1,184	1,000	(184)		(184)	118.4%	
4471 Skip Hire	0	0	250	250		250	0.0%	
4481 Health & Safety Clothing	536	178	500	322		322	35.6%	
4482 Health & Safety Equipment	152	70	175	105		105	39.8%	
4483 Health & Safety Training	0	0	200	200		200	0.0%	
4491 Mobile Telephones	229	280	300	20		20	93.2%	
4495 Lighting Requisites	8,418	13,777	32,600	18,823		18,823	42.3%	
4499 Contingency - Mt	30	0	500	500		500	0.0%	
Maintenance :- Indirect Expenditure	<u>20,816</u>	<u>22,873</u>	<u>49,360</u>	<u>26,487</u>	<u>0</u>	<u>26,487</u>	<u>46.3%</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<b><u>48,042</u></b>	<b><u>23,094</u></b>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2017

Month No: 8

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>500 General</b>								
1501 Precept	230,000	156,763	235,145	78,382			66.7%	
1502 Bank Interest - Instant Acc	9	12	13	1			91.0%	
1503 Bank Interest = 30 Day	67	55	71	16			76.9%	
1504 Bank Interest - Investment A/c	22	0	10	10			0.0%	
1506 Miscellaneous Income	2,705	31,591	17,023	(14,568)			185.6%	
<b>General :- Income</b>	<b>232,804</b>	<b>188,421</b>	<b>252,262</b>	<b>63,841</b>			<b>74.7%</b>	<b>0</b>
4501 Subscriptions	698	94	1,020	926		926	9.2%	
4502 Conferences	35	399	150	(249)		(249)	266.0%	
4503 Insurance	2,242	2,258	4,182	1,924		1,924	54.0%	
4504 Audit	436	0	585	585		585	0.0%	
4506 Petty Cash	887	300	1,200	900		900	25.0%	
4507 Legal Fees	0	0	600	600		600	0.0%	
4508 Miscellaneous - Gen	46	8	500	492		492	1.6%	
4509 Welsh Language Policy	0	13	100	88		88	12.5%	
4510 Council Chamber	590	90	600	510		510	15.0%	
4511 Chair's Expenses	108	500	500	0		0	100.0%	
4512 Elections	0	463	15,000	14,537		14,537	3.1%	
4513 Website	514	75	500	425		425	15.0%	
<b>General :- Indirect Expenditure</b>	<b>5,556</b>	<b>4,200</b>	<b>24,937</b>	<b>20,737</b>	<b>0</b>	<b>20,737</b>	<b>16.8%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>227,248</b>	<b>184,221</b>						
<b>600 Section 137</b>								
4601 Summer Playschemes	3,600	5,236	7,200	1,964		1,964	72.7%	
4602 Voluntary Organisations	1,000	0	2,500	2,500		2,500	0.0%	
4603 Community/Village Halls	6,400	6,400	6,400	0		0	100.0%	
4604 Festivals	75	0	0	0		0	0.0%	
4605 Christmas Lighting	7,847	5,037	3,000	(2,037)		(2,037)	167.9%	
4606 Remembrance Sunday	450	86	500	414		414	17.2%	
4607 Public Clocks	1,324	205	405	200		200	50.6%	
4608 Youth Support	4,600	325	4,600	4,275		4,275	7.1%	
4609 Newsletter	0	0	200	200		200	0.0%	
4611 Community In Bloom	109	24	200	176		176	12.2%	
4612 Community Library Support	2,000	2,000	2,000	0		0	100.0%	
4614 Community Walkers	400	400	400	0		0	100.0%	
4615 Community Transport	3,691	3,575	3,575	0		0	100.0%	
<b>Section 137 :- Indirect Expenditure</b>	<b>31,496</b>	<b>23,288</b>	<b>30,980</b>	<b>7,692</b>	<b>0</b>	<b>7,692</b>	<b>75.2%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(31,496)</b>	<b>(23,288)</b>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2017

Month No: 8

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>700 Open Spaces</b>								
1701 Bowling Green Rent	500	300	500	200			60.0%	
1703 Tennis Court Receipts	200	0	200	200			0.0%	
1704 Football Licences	480	510	480	(30)			106.3%	
1705 Football Changing Room Hire	0	(18)	0	18			0.0%	
Open Spaces :- Income	<u>1,180</u>	<u>792</u>	<u>1,180</u>	<u>388</u>			<u>67.1%</u>	<u>0</u>
4700 Bowling Greens	700	700	700	0		0	100.0%	
4701 Land Rents - OS	106	105	250	145		145	42.0%	
4702 Repairs & Maintenance -OS	0	660	1,500	840		840	44.0%	
4703 Painting	0	0	250	250		250	0.0%	
4704 Play Equipment	25,748	3,172	25,000	21,828		21,828	12.7%	
4705 Pavilion	0	1,834	1,750	(84)		(84)	104.8%	
4707 Lodge	79	0	0	0		0	0.0%	
4708 Tennis Courts	196	152	200	48		48	76.0%	
4709 Skateboard Park	10	5	250	245		245	2.2%	
Open Spaces :- Indirect Expenditure	<u>26,838</u>	<u>6,628</u>	<u>29,900</u>	<u>23,272</u>	<u>0</u>	<u>23,272</u>	<u>22.2%</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<b><u>(25,658)</u></b>	<b><u>(5,837)</u></b>						
<b>800 Highways/Verges</b>								
4800 Gladstone Memorial Fountain	31	15	50	35		35	30.0%	
4801 Lengthsman	19,888	14,487	22,000	7,513		7,513	65.8%	
4802 Lengthsman Supplies	2,002	670	1,650	980		980	40.6%	
4803 Planting & Maintenance -H&V	53	0	100	100		100	0.0%	
4804 Litter Bins	0	329	300	(29)		(29)	109.7%	
4805 Wayside Seats	0	0	350	350		350	0.0%	
4806 Bus Shelters	0	0	50	50		50	0.0%	
4808 Miscellaneous - H&V	0	0	100	100		100	0.0%	
4809 CCTV	3,352	1,188	1,400	212		212	84.9%	
Highways/Verges :- Indirect Expenditure	<u>25,326</u>	<u>16,690</u>	<u>26,000</u>	<u>9,310</u>	<u>0</u>	<u>9,310</u>	<u>64.2%</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<b><u>(25,326)</u></b>	<b><u>(16,690)</u></b>						
<b>900 Public Lighting</b>								
4901 Electricity - PL	16,915	9,760	16,750	6,990		6,990	58.3%	
4902 Maintenance	9	0	0	0		0	0.0%	
4903 New Columns	0	25	0	(25)		(25)	0.0%	
4905 Replacements	2,335	0	12,000	12,000		12,000	0.0%	
Public Lighting :- Indirect Expenditure	<u>19,259</u>	<u>9,785</u>	<u>28,750</u>	<u>18,965</u>	<u>0</u>	<u>18,965</u>	<u>34.0%</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>	<b><u>(19,259)</u></b>	<b><u>(9,785)</u></b>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2017

Month No: 8

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1000 Allotments</u>								
11001 Allotment Rents Received	3,904	254	2,833	2,578			9.0%	
Allotments :- Income	<u>3,904</u>	<u>254</u>	<u>2,833</u>	<u>2,578</u>			9.0%	<u>0</u>
41001 Allotments	2,040	357	1,000	643		643	35.7%	
Allotments :- Indirect Expenditure	<u>2,040</u>	<u>357</u>	<u>1,000</u>	<u>643</u>	<u>0</u>	<u>643</u>	35.7%	<u>0</u>
Movement to/(from) Gen Reserve	<u>1,864</u>	<u>(102)</u>						
<u>1110 Holding Account</u>								
41104 Level Road Community Centre	0	0	20,000	20,000		20,000	0.0%	
41105 Contingency	0	1,109	18,000	16,891		16,891	6.2%	
Holding Account :- Indirect Expenditure	<u>0</u>	<u>1,109</u>	<u>38,000</u>	<u>36,891</u>	<u>0</u>	<u>36,891</u>	2.9%	<u>0</u>
Movement to/(from) Gen Reserve	<u>0</u>	<u>(1,109)</u>						
Grand Totals:- Income	<u>329,543</u>	<u>255,121</u>	<u>362,744</u>	<u>107,623</u>			70.3%	
Expenditure	<u>306,758</u>	<u>208,327</u>	<u>415,959</u>	<u>207,632</u>	<u>0</u>	<u>207,632</u>	50.1%	
Net Income over Expenditure	<u>22,785</u>	<u>46,794</u>	<u>(53,215)</u>	<u>(100,009)</u>				
plus Transfer from EMR	<u>0</u>	<u>1,484</u>						
Movement to/(from) Gen Reserve	<u>22,785</u>	<u>48,278</u>						



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## Hawarden Community Council

### Bank - Cash and Investment Reconciliation as at 31 October 2017

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#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

31/10/2017	Lloyds Current Account	12,204.91
31/10/2017	Lloyds Instant Access	48,550.10
31/10/2017	Lloyds Bank	206,576.08
27/05/2014	Nat West Enhanced Fixed Rate	0.00
27/05/2014		0.00

267,331.09

##### Other Cash & Bank Balances

37.55

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267,368.64

##### Unpresented Payments

334.24

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267,034.40

##### All Cash & Bank Accounts

Lloyds Current A/c	11,870.67
Lloyds Business Instant Access	48,550.10
Lloyds Business 30 Day A/c	206,576.08
Nat West Enhanced Fixed Rate	0.00
Nat West Business Reserve A/C	0.00
Lloyds fixed Rate Deposit A/C	0.00
Other Cash & Bank Balances	37.55
<b>Total Cash &amp; Bank Balances</b>	<b>267,034.40</b>

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