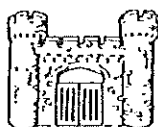


HAWARDEN
COMMUNITY
COUNCIL



CYNGOR
CYMUNED
PENARLAG

FINANCE COMMITTEE

9th OCTOBER 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 during the first half of the financial year.

A separate report will be produced relating to the central administration and direct maintenance services and will be sent to Members of the Joint Committee which comprises representatives of the three participating Councils.

The remainder of the Council's income and expenditure is as shown on the attached summary.

Income of £157,317 has been received to date, £156,763.34 of which relates to the first two instalments of a three staged payment of the Council's Annual Precept. In the second half of the year a further £78,381.67 will be received via the final precept payment on 31 December 2017.

The following identifies the reasons for any significant variances from anticipated expenditure incurred in the first half of this financial year i.e. 1st April to 30th September 2017.

General:

Insurance: the full amount payable for the year has been made. However an additional premium has been incurred in the sum of £380.37 and is the subject of discussion elsewhere on the Finance agenda.

Legal Fees/Welsh Language Policy/Elections: The drawing up of the lease for the pavilion is estimated to be in the region of £600 and negotiations are pending. The Elections Invoices are due any time soon and amount to a total of £4,985.22 due to two of the wards being uncontested. The breakdown is Aston £2488.02, Ewloe £206.07, Hawarden £2098.77 and Mancot £192.36.

Petty Cash: Members will note the reduction in spend to date on petty cash due to the modernised working practices recently put in place and the use of on-line payments and Debit Cards.

Section 137:

Play Schemes: The payment request from Flintshire County Council has not yet been received for 2017.

Voluntary Organisations: The Council has not yet considered any grant applications as this is normally discussed during the November and March meetings.

Community Halls: The 2017-18 grants have all been issued.

Christmas Lighting: an additional Christmas light has been purchased for Aston, Mancot and Ewloe and the invoice is awaited. The Council agreed for an additional three lights in Hawarden to light up the entrance to the Gladstone Playing Fields in light of the new Christmas Fayre "Glad Tidings". Arrangements are in hand to source appropriate lighting.

Youth Support: The bursary contribution will be made in October.

Community Library Support: the 2017/18 contribution of £2000 has not yet been issued.

Community Walkers: the 2017-18 payment of £400 is currently being processed.

Community Transport: the Council's 2017-18 contribution has been made in full.

Open Spaces/Highways/Verges:

Bowling Greens: The annual grants to Aston Bowling Club, Gladstone Bowling Club and Mancot Bowling Club have recently been issued. Rents are due in October.

Tennis Courts: new nets have been purchased this year.

Litter Bins: a new litter bin has been purchased and installed by the Pavilion of the Gladstone Car Park in an attempt to reduce the litter in that area.

Public Lighting:

No column replacements have taken place to date although seven are actively being pursued with Scottish Power.

Allotments: Allotment rents are due in November. Members will recall that last year the charging period was changed. A small number of allotment rents have been received when new owners have taken over allotments mid-year.

Holding Account:

There has been no call on the Council's reserves during the first half of the financial year. However, Members will recall that at the Finance Committee held on the 10th October 2016 a contribution of £1,108.75 was agreed towards the replacement speed cushions at Aston Park Road due to health and safety reasons. This project was jointly funded by the Council, Shotton Town Council and Flintshire County Council. The invoice for this work was not received by the Council until June 2017 and appears of the List of Payments for that month.

In addition, Members will recall the long standing dispute between the Council and Scottish Power in relation to the Pavilion and Depot electricity. Following 12 months of deliberations the Council has finally received a revised bill that has been significantly reduced to reflect a lower level of VAT, no Climate Levy Charge and compensation. The current bill stands at £3912.95 with payments for October to March still outstanding. There is currently £3,800 available in the budget so the balance will need to be absorbed from within the Holding Account with Members' approval.

Detailed Income & Expenditure by Budget Heading 30/09/2017

Month No: 6

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
100 Staffing								
4101 Salaries - Ad	38,631	19,578	38,715	19,137		19,137	50.6%	
4102 Superannuation - Ad	15,780	10,235	18,576	8,341		8,341	55.1%	
4103 PAYE - Ad	6,069	2,176	5,391	3,215		3,215	40.4%	
4104 NIC - Ad	10,107	3,892	9,119	5,227		5,227	42.7%	
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	25,309	53,362	28,053		28,053	47.4%	
4112 Superannuation - MT	19,668	13,356	24,938	11,582		11,582	53.6%	
4113 PAYE - Mt	5,045	2,872	5,547	2,675		2,675	51.8%	
4114 NIC - Mt	8,903	3,791	9,070	5,279		5,279	41.8%	
4115 Travelling - Mt	330	(330)	0	330		330	0.0%	
4116 Training - Mt	95	330	1,000	670		670	33.0%	
Staffing :- Indirect Expenditure	159,429	81,490	167,018	85,528	0	85,528	48.8%	0
Movement to/(from) Gen Reserve	(159,429)	(81,490)						
200 Premises								
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	434	1,750	1,316		1,316	24.8%	
4204 Water - Ad	908	0	460	460		460	0.0%	
4205 Insurance - Ad	450	687	470	(217)		(217)	146.1%	
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	1,484	2,050	566		566	72.4%	1,484
4214 Water - Mt	277	0	200	200		200	0.0%	
4215 Insurance - Mt	1,047	956	1,275	320		320	74.9%	
4216 Fire Protection - Mt	158	152	200	48		48	75.8%	
4217 Miscellaneous Depot	836	304	1,000	696		696	30.4%	
Premises :- Indirect Expenditure	10,306	9,680	13,580	3,900	0	3,900	71.3%	1,484
6000 plus Transfer from EMR	0	1,484						
Movement to/(from) Gen Reserve	(10,306)	(8,196)						
300 Administration								
1301 Joint Services Ad Contrib	22,798	12,596	29,910	17,314			42.1%	
Administration :- Income	22,798	12,596	29,910	17,314			42.1%	0
4301 Telephones	2,174	174	1,579	1,405		1,405	11.0%	

Detailed Income & Expenditure by Budget Heading 30/09/2017

Month No: 6

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	705	2,000	1,295		1,295	35.2%	
4303 Photocopier	1,073	990	1,150	160		160	86.1%	
4304 Stationery	1,038	525	600	75		75	87.5%	
4305 Office Cleaning	263	145	300	155		155	48.3%	
4306 Health & Safety	0	119	50	(69)		(69)	238.3%	
4307 Audit	684	46	755	709		709	6.1%	
Administration :- Indirect Expenditure	5,692	2,704	6,434	3,730	0	3,730	42.0%	0
Movement to/(from) Gen Reserve	17,105	9,892						
400 Maintenance								
1401 Joint Services Contrib Mt	68,858	29,150	76,560	47,409			38.1%	
Maintenance :- Income	68,858	29,150	76,560	47,409			38.1%	0
4401 Vans Fuel	1,977	543	1,800	1,257		1,257	30.2%	
4402 Vans Repairs/MOT	786	(259)	2,600	2,859		2,859	(10.0%)	
4403 Vans Tyres	0	171	200	29		29	85.7%	
4404 Vans Insurance/Tax	2,405	0	1,600	1,600		1,600	0.0%	
4411 Tractor Fuel	1,335	833	1,500	667		667	55.6%	
4412 Tractor Repairs	499	260	1,000	740		740	26.0%	
4413 Tractor Tyres	0	0	100	100		100	0.0%	
4414 Tractor Insurance	1,297	0	1,360	1,360		1,360	0.0%	
4421 Trailer Repairs	760	21	500	479		479	4.2%	
4431 Hoist Repair	0	0	500	500		500	0.0%	
4441 Trailed Mower Repair	439	8	750	742		742	1.1%	
4443 Handmower Repair	19	0	300	300		300	0.0%	
4444 Handmower Purchase	0	0	600	600		600	0.0%	
4445 Herbicide	0	520	500	(20)		(20)	104.1%	
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	11	100	89		89	11.0%	
4462 Equipment/Tools Hire	378	55	50	(5)		(5)	110.6%	
4463 Equipment/Tools Purchase	1,199	961	1,000	39		39	96.1%	
4471 Skip Hire	0	0	250	250		250	0.0%	
4481 Health & Safety Clothing	536	101	500	399		399	20.2%	
4482 Health & Safety Equipment	152	6	175	169		169	3.6%	
4483 Health & Safety Training	0	0	200	200		200	0.0%	
4491 Mobile Telephones	229	216	300	84		84	72.0%	
4495 Lighting Requisites	8,418	13,647	32,600	18,953		18,953	41.9%	
4499 Contingency - Mt	30	0	500	500		500	0.0%	
Maintenance :- Indirect Expenditure	20,816	17,189	49,360	32,171	0	32,171	34.8%	0
Movement to/(from) Gen Reserve	48,042	11,961						

Detailed Income & Expenditure by Budget Heading 30/09/2017

Month No: 6

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>500 General</u>								
1501 Precept	230,000	156,763	235,145	78,382			66.7%	
1502 Bank Interest - Instant Acc	9	8	13	5			63.3%	
1503 Bank Interest = 30 Day	67	37	71	34			52.3%	
1504 Bank Interest - Investment A/c	22	0	10	10			0.0%	
1506 Miscellaneous Income	2,705	508	17,023	16,515			3.0%	
General :- Income	<u>232,804</u>	<u>157,317</u>	<u>252,262</u>	<u>94,945</u>			<u>62.4%</u>	<u>0</u>
4501 Subscriptions	698	59	1,020	961		961	5.8%	
4502 Conferences	35	69	150	81		81	46.0%	
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	0	600	600		600	0.0%	
4511 Chair's Expenses	108	500	500	0		0	100.0%	
4512 Elections	0	120	15,000	14,880		14,880	0.8%	
4513 Website	514	75	500	425		425	15.0%	
General :- Indirect Expenditure	<u>5,556</u>	<u>3,402</u>	<u>24,937</u>	<u>21,535</u>	<u>0</u>	<u>21,535</u>	<u>13.6%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>227,248</u>	<u>153,915</u>						
<u>600 Scion 137</u>								
4601 Summer Playschemes	3,600	0	7,200	7,200		7,200	0.0%	
4602 Voluntary Organisations	1,000	0	2,500	2,500		2,500	0.0%	
4603 Community/VillageHalls	6,400	6,400	6,400	0		0	100.0%	
4604 Festivals	75	0	0	0		0	0.0%	
4605 Christmas Lighting	7,847	0	3,000	3,000		3,000	0.0%	
4606 Remembrance Sunday	450	0	500	500		500	0.0%	
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	0	2,000	2,000		2,000	0.0%	
4614 Community Walkers	400	0	400	400		400	0.0%	
4615 Community Transport	3,691	3,575	3,575	0		0	100.0%	
Scion 137 :- Indirect Expenditure	<u>31,496</u>	<u>10,529</u>	<u>30,980</u>	<u>20,451</u>	<u>0</u>	<u>20,451</u>	<u>34.0%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(31,496)</u>	<u>(10,529)</u>						

Detailed Income & Expenditure by Budget Heading 30/09/2017

Month No: 6

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
700 Open Spaces								
1701 Bowling Green Rent	500	0	500	500			0.0%	
1703 Tennis Court Receipts	200	0	200	200			0.0%	
1704 Football Licences	480	0	480	480			0.0%	
1705 Football Changing Room Hire	0	(18)	0	18			0.0%	
Open Spaces :- Income	<u>1,180</u>	<u>(18)</u>	<u>1,180</u>	<u>1,198</u>			<u>(1.6%)</u>	<u>0</u>
4700 Bowling Greens	700	0	700	700		700	0.0%	
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	2,309	25,000	22,691		22,691	9.2%	
4705 Pavillion	0	0	1,750	1,750		1,750	0.0%	
4707 Lodge	79	0	0	0		0	0.0%	
4708 Tennis Courts	196	152	200	48		48	76.0%	
4709 Skateboard Park	10	0	250	250		250	0.0%	
Open Spaces :- Indirect Expenditure	<u>26,838</u>	<u>3,226</u>	<u>29,900</u>	<u>26,674</u>	<u>0</u>	<u>26,674</u>	<u>10.8%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(25,658)</u>	<u>(3,244)</u>						
800 Highways/Verges								
4800 Gladstone Memorial Fountain	31	15	50	35		35	30.0%	
4801 Lengthsman	19,888	10,891	22,000	11,109		11,109	49.5%	
4802 Lengthsman Supplies	2,002	618	1,650	1,032		1,032	37.5%	
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>13,042</u>	<u>26,000</u>	<u>12,958</u>	<u>0</u>	<u>12,958</u>	<u>50.2%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(25,326)</u>	<u>(13,042)</u>						
900 Public Lighting								
4901 Electricity - PL	16,915	5,666	16,750	11,084		11,084	33.8%	
4902 Maintenance	9	0	0	0		0	0.0%	
4905 Replacements	2,335	0	12,000	12,000		12,000	0.0%	
Public Lighting :- Indirect Expenditure	<u>19,259</u>	<u>5,666</u>	<u>28,750</u>	<u>23,084</u>	<u>0</u>	<u>23,084</u>	<u>19.7%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(19,259)</u>	<u>(5,666)</u>						

Detailed Income & Expenditure by Budget Heading 30/09/2017

Month No: 6

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	186	2,833	2,646			6.6%	
Allotments :- Income	<u>3,904</u>	<u>186</u>	<u>2,833</u>	<u>2,646</u>			<u>6.6%</u>	<u>0</u>
41001 Allotments	2,040	207	1,000	793		793	20.7%	
Allotments :- Indirect Expenditure	<u>2,040</u>	<u>207</u>	<u>1,000</u>	<u>793</u>	<u>0</u>	<u>793</u>	<u>20.7%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>1,864</u>	<u>(20)</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>	<u>2.9%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>0</u>	<u>(1,109)</u>						
Grand Totals:- Income	329,543	199,231	362,744	163,513			54.9%	
Expenditure	306,758	148,244	415,959	267,715	0	267,715	35.6%	
Net Income over Expenditure	<u>22,785</u>	<u>50,987</u>	<u>(53,215)</u>	<u>(104,201)</u>				
plus Transfer from EMR	0	1,484						
Movement to/(from) Gen Reserve	<u>22,785</u>	<u>52,471</u>						