

Hawarden Community Council
Finance Committee
10th October 2016
AGENDA ITEM NO: 7
Income & 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 in 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 £153,396 has been received to date, £153,333 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 £76,666 will be received via the final precept payment on 31 December 2016.

The following identifies the reasons for any significant variances from anticipated expenditure incurred in the first half of this financial year (1 April to 30 September 2016).

General:

Insurance: The full amount payable for the year has been made.

Legal Fees/Welsh Language Policy/Elections: There has been no expenditure to date on any of these items. The provision made for these items is "precautionary", any underspends on these items go forward in balances to the next year and therefore have no impact on the precept demand. Members may recall that no expenditure was incurred in 2015/16. The drawing up of the Lease for the Pavilion to Hawarden Rangers FC might incur some legal costs and a budgetary provision of £300 has been allocated.

Miscellaneous Income: Income of £46,930 is anticipated in relation to Section 106 payments towards play enhancements.

Section 137:

Play Schemes: The payment request from Flintshire County Council has not yet been received for 2016-17. Members will recall that for the financial year 2017-18 the County Council is unlikely to fund the provision of play schemes. The Community Council will need to determine what level of support is to be provided based on the receipt of the usage figures for Summer 2016 which have been requested but not yet received.

Voluntary Organisations: The Council has not yet considered S137 grant applications.

Community Halls: The 2016-17 grants have been paid.

Christmas Decorations: Additional column displays and requisites have been ordered but not yet received.

Community in Bloom: There will be no further expenditure on this item.

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

Citizens Advice Bureau: The Council's 2016-17 contribution has not yet been made.

Community Transport: The Council's 2016-17 contribution has been made in full.

Community Walks: The contribution has not yet been requested.

Open Spaces:

Bowling Greens: The annual grants to Aston Bowling Club, Gladstone Bowling Club and Mancot Bowling Club have not yet been made.

Painting: This provision was made in respect of the materials element of the new railings around the Gary Speed Play Area. Due to alternative funding arrangements the railings are now in place at no expense to the Community Council.

Public Lighting: Members will recall that the Council had agreed to undertake a phased replacement programme of its lighting columns. The amount of £25,215 shown in the contingency PL budget partially relates to this. However £11,131 will be reimbursed to this Council by Broughton and Bretton Community Council and Shotton Town Council in relation to their element of the cost. The replacement lighting columns have been scheduled in 7 groups; 2 of which are complete and 1 is awaiting service transfers from Scottish Power. It is anticipated that the remaining groups will be completed before the end of the financial year.

Allotments:

Expenditure and Income are largely in line with that expected. Members will recall that the charging year has changed and will be implemented with effect from November. New rents will be calculated in line with inflation. The Council has also purchased 3 additional sheds for 6 allotment holders which have been allocated.

Holding Account:

Reserves: There has been no call on the Council's reserves during the first half of the financial year. However the holding account will need to be utilised to fund the repair of the Clock in Hawarden and the CCTV upgrade at the pavilion both of which have received Council approval.

Spend on stationary has been particularly high this year due to the appointment of a new Clerk and the purchase of new headed paper and compliment slips. Looking ahead the Clerk will be designing electronic templates which will reduce the need for external printing of letter heads and the number of compliment slips should reduce following the introduction of on-line banking.

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Detailed Income & Expenditure by Budget Heading 02/09/2016

Month No: 6

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
100 Staffing							
4101 Salaries - Ad	39,498	23,149	39,333	16,184		16,184	
4102 Superannuation - Ad	19,804	12,845	17,600	4,755		4,755	
4103 PAYE - Ad	5,754	4,353	6,200	1,847		1,847	
4104 NIC - Ad	10,356	7,141	8,500	1,359		1,359	
4105 Travelling - Ad	1,229	498	1,240	742		742	
4106 Training - Ad	0	174	200	26		26	
4107 Additional Voluntary Contribs	12,000	3,000	3,500	500		500	
4111 Salaries - Mt	47,749	32,291	48,650	16,359		16,359	
4112 Superannuation - MT	18,342	12,306	18,525	6,219		6,219	
13 PAYE- Mt	5,127	3,705	5,180	1,475		1,475	
4114 NIC - Mt	6,763	6,675	7,154	479		479	
4115 Travelling - Mt	1,024	0	0	0		0	
4116 Training - Mt	1,473	95	500	405		405	
Staffing :- Indirect Expenditure	169,118	106,231	156,582	50,351	0	50,351	0
Movement to/(from) Gen Reserve	(169,118)	(106,231)					
200 Premises							
4201 Rates - Ad	2,338	2,357	2,395	38		38	
4202 Repairs - Ad	412	0	500	500		500	
4203 Energy - Ad	1,048	271	1,750	1,479		1,479	
4204 Water - Ad	446	445	460	15		15	
4205 Insurance - Ad	455	450	470	20		20	
4206 Fire Protection - Ad	34	37	100	63		63	
4211 Rates - Mt	3,229	3,256	3,325	69		69	
12 Repairs - Mt	0	0	100	100		100	
4213 Energy - Mt	244	11	675	664		664	
4214 Water - Mt	0	189	150	(39)		(39)	
4215 Insurance - Mt	1,176	1,047	1,250	203		203	
4216 Fire Protection - Mt	745	158	100	(58)		(58)	
4217 Miscellaneous Depot	1,146	94	1,000	906		906	
Premises :- Indirect Expenditure	11,274	8,314	12,275	3,961	0	3,961	0
Movement to/(from) Gen Reserve	(11,274)	(8,314)					
300 Administration							
1301 Joint Services Ad Contrib	33,607	12,246	30,725	18,479			
Administration :- Income	33,607	12,246	30,725	18,479			0
4301 Telephones	1,454	765	1,450	685		685	
4302 Computer	1,309	323	750	427		427	

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4303 Photocopier	1,068	208	1,150	943		943	
4304 Stationery	478	769	600	(169)		(169)	
4305 Office Cleaning	291	188	300	112		112	
4306 Health & Safety	0	0	50	50		50	
4307 Audit	550	234	740	506		506	
Administration :- Indirect Expenditure	<u>5,151</u>	<u>2,487</u>	<u>5,040</u>	<u>2,553</u>	<u>0</u>	<u>2,553</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>28,456</u>	<u>9,759</u>					
400 Maintenance							
4401 Joint Services Contrib Mt	52,745	21,658	53,590	31,932			
Maintenance :- Income	<u>52,745</u>	<u>21,658</u>	<u>53,590</u>	<u>31,932</u>			<u>0</u>
4401 Vans Fuel	1,626	837	1,800	963		963	
4402 Vans Repairs/MOT	865	102	600	498		498	
4403 Vans Tyres	323	0	200	200		200	
4404 Vans Insurance/Tax	1,791	2,175	1,600	(575)		(575)	
4411 Tractor Fuel	1,631	1,068	1,750	682		682	
4412 Tractor Repairs	399	32	1,000	968		968	
4413 Tractor Tyres	0	0	100	100		100	
4414 Tractor Insurance	1,341	1,297	1,360	63		63	
4421 Trailer Repairs	436	550	0	(550)		(550)	
4431 Hoist Repair	283	0	500	500		500	
4432 Hoist Purchase	583	0	0	0		0	
4441 Tralled Mower Repair	788	439	750	311		311	
4443 Handmower Repair	392	19	300	281		281	
4444 Handmower Purchase	566	0	600	600		600	
4445 Herbicide	458	0	500	500		500	
4452 Welding Equipment Gas	259	189	160	(29)		(29)	
4453 Welding Equipment Purchase	299	25	100	75		75	
4461 Equipment/Tools Repair	8	34	0	(34)		(34)	
4462 Equipment/Tools Hire	77	0	50	50		50	
4463 Equipment/Tools Purchase	174	525	600	75		75	
4471 Skip Hire	102	(102)	250	352		352	
4481 Health & Safety Clothing	501	486	325	(161)		(161)	
4482 Health & Safety Equipment	151	139	175	36		36	
4483 Health & Safety Training	0	0	150	150		150	
4491 Mobile Telephones	119	112	300	188		188	
4495 Lighting Requisites	6,336	1,970	6,200	4,230		4,230	
4499 Contingency - Mt	0	30	125	95		95	
Maintenance :- Indirect Expenditure	<u>19,507</u>	<u>9,930</u>	<u>19,495</u>	<u>9,565</u>	<u>0</u>	<u>9,565</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>33,239</u>	<u>11,728</u>					

Detailed Income & Expenditure by Budget Heading 02/09/2016

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500 General							
1501 Precept	227,000	153,333	230,000	76,667			
1502 Bank Interest - Instant Acc	14	4	7	3			
1503 Bank Interest = 30 Day	56	37	50	13			
1505 Fixed Rate Deposit	724	0	0	0			
1506 Miscellaneous Income	75,524	21	40,000	39,979			
General :- Income	303,318	153,396	270,057	116,661			0
4501 Subscriptions	395	60	150	90		90	
4502 Conferences	0	35	100	66		66	
4503 Insurance	4,000	2,242	4,100	1,858		1,858	
4504 Audit	458	150	500	350		350	
4506 Petty Cash	800	275	950	675		675	
4507 Legal Fees	0	0	300	300		300	
4508 Miscellaneous - Gen	190	46	500	454		454	
4509 Welsh Language Policy	0	0	100	100		100	
4510 Council Chamber	712	590	3,000	2,410		2,410	
4511 Chair's Expenses	599	108	400	292		292	
4512 Elections	0	0	2,500	2,500		2,500	
4513 Website	459	0	500	500		500	
General :- Indirect Expenditure	7,612	3,506	13,100	9,594	0	9,594	0
Movement to/(from) Gen Reserve	295,706	149,890					
600 Section 137							
4601 Summer Playschemes	4,640	0	7,200	7,200		7,200	
4602 Voluntary Organisations	2,500	0	2,500	2,500		2,500	
4603 Community/Village Halls	6,300	6,400	6,400	0		0	
4604 Festivals	299	75	0	(75)		(75)	
4605 Christmas Lighting	5,089	252	2,500	2,248		2,248	
4606 Remembrance Sunday	505	0	550	550		550	
4607 Public Clocks	0	1,324	200	(1,124)		(1,124)	
4608 Youth Support	4,700	4,600	4,500	(100)		(100)	
4609 Newsletter	0	0	200	200		200	
4611 Community In Bloom	216	109	200	91		91	
4612 Community Library Support	0	2,000	2,000	0		0	
4613 Citizens Advice Bureau	275	0	275	275		275	
4614 Community Walkers	400	0	400	400		400	
4615 Community Transport	3,500	3,691	3,691	0		0	
Section 137 :- Indirect Expenditure	28,424	18,451	30,616	12,165	0	12,165	0
Movement to/(from) Gen Reserve	(28,424)	(18,451)					

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
700 Open Spaces							
1701 Bowling Green Rent	500	0	500	500			
1703 Tennis Court Receipts	200	0	170	170			
1704 Football Licences	340	430	340	(90)			
1705 Football Changing Room Hire	514	0	0	0			
Open Spaces :- Income	<u>1,554</u>	<u>430</u>	<u>1,010</u>	<u>580</u>			<u>0</u>
4700 Bowling Greens	650	0	650	650		650	
4701 Land Rents - OS	140	105	250	145		145	
4702 Repairs & Maintenance -OS	2,003	0	1,500	1,500		1,500	
4703 Painting	0	0	250	250		250	
4704 Play Equipment	59,313	23,299	42,000	18,701		18,701	
4705 Pavillion	4,114	0	500	500		500	
4707 Lodge	0	4	0	(4)		(4)	
4708 Tennis Courts	0	0	200	200		200	
4709 Skateboard Park	0	0	250	250		250	
Open Spaces :- Indirect Expenditure	<u>66,221</u>	<u>23,407</u>	<u>45,600</u>	<u>22,193</u>	<u>0</u>	<u>22,193</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(64,667)</u>	<u>(22,977)</u>					
800 Highways/Verges							
4800 Gladstone Memorial Fountain	39	13	50	37		37	
4801 Lengthsman	19,801	8,088	20,000	11,912		11,912	
4802 Lengthsman Supplies	1,924	259	1,650	1,391		1,391	
4803 Planting & Maintenance -H&V	158	53	100	47		47	
4804 Litter Bins	0	0	300	300		300	
4805 Wayside Seats	1,006	0	350	350		350	
4806 Bus Shelters	0	0	50	50		50	
4808 Miscellaneous - H&V	0	0	100	100		100	
4809 CCTV	1,356	950	1,400	450		450	
Highways/Verges :- Indirect Expenditure	<u>24,283</u>	<u>9,363</u>	<u>24,000</u>	<u>14,637</u>	<u>0</u>	<u>14,637</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(24,283)</u>	<u>(9,363)</u>					
900 Public Lighting							
4901 Electricity - PL	17,011	7,086	16,750	9,664		9,664	
4902 Maintenance	0	9	0	(9)		(9)	
4903 New Columns	86	0	0	0		0	
4905 Replacements	100	1,435	12,000	10,565		10,565	
4906 Contingency - PL	25,215	0	0	0		0	
Public Lighting :- Indirect Expenditure	<u>42,412</u>	<u>8,529</u>	<u>28,750</u>	<u>20,221</u>	<u>0</u>	<u>20,221</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(42,412)</u>	<u>(8,529)</u>					

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	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
1000 Allotments							
11001 Allotment Rents Received	2,405	1,086	2,500	1,414			
Allotments :- Income	<u>2,405</u>	<u>1,086</u>	<u>2,500</u>	<u>1,414</u>			<u>0</u>
41001 Allotments	548	1,709	2,100	391		391	
Allotments :- Indirect Expenditure	<u>548</u>	<u>1,709</u>	<u>2,100</u>	<u>391</u>	<u>0</u>	<u>391</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>1,857</u>	<u>(622)</u>					
1110 Holding Account							
11104 Level Road Community Centre	0	0	20,000	20,000		20,000	
11105 Contingency	0	0	18,000	18,000		18,000	
Holding Account :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>38,000</u>	<u>38,000</u>	<u>0</u>	<u>38,000</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
Grand Totals:- Income	393,630	188,817	357,882	169,065			
Expenditure	374,550	191,928	375,558	183,630	0	183,630	
Net Income over Expenditure	<u>19,080</u>	<u>(3,112)</u>	<u>(17,676)</u>	<u>(14,564)</u>			
Movement to/(from) Gen Reserve	<u>19,080</u>	<u>(3,112)</u>					