

Hawarden Community Council
Planning Committee
12th January 2026

Planning Applications for consideration:

| No. | Planning Application Number | Proposal | Address | CASE OFFICER |
|-----|-----------------------------|----------|---------|--------------|
|-----|-----------------------------|----------|---------|--------------|

| | | | | |
|----|-------------------------------|--|--|-----------------------------|
| 1. | LDC/001064/25 Ward: Mancot | Use of the property as a 5 bedroom HMO (Use Class C4) | Greengates, Chester Road East, Pentre, Deeside, CH5 2DT | 10.12.2025 Stef Connah |
| 2. | FUL/001012/25 Ward: Aston | Proposed Single Storey Rear Extension, First Floor Front Extension, replacement garage, new gymnasium and complete refurbishment. | The Nest, Bennetts Lane, Hawarden, Deeside, CH5 3HG | 26.11.2025 Stef Connah |
| 3. | FUL/001020/25 Ward: Ewloe | Replacement of the existing 13.9m monopole with a new 20m lattice mast together with installation of antennas and ancillary equipment and the extension of the existing compound area. | STUD FARM, Liverpool Road, Buckley, CH7 3LN | 27.11.2025 Alison Dean |
| 4. | OUT/001010/25 Ward: Mancot | Outline planning application for B2/B8 uses with matters of access, appearance, layout, and scale in detail, and landscaping reserved for future determination. | Land adj. Manor Lane, Hawarden Industrial Park, Broughton, CH5 3PJ | 27.11.2025 James Beattie |
| 5. | FUL/001003/25 Ward: Mancot | Change of use of front extension to a chiropractic treatment room following temporary permission | 70, Ash Lane, Mancot, Deeside, CH5 2BR | 27.11.2025 Alison Dean |
| 6. | | | | |
| 7. | | | | |

**PLANNING DECISIONS MADE BY FCC FOR NOTING BY HAWARDEN
COMMUNITY COUNCIL**

| | Planning Application Number | Proposal | Address | Decision |
|----|-------------------------------|--|--|--|
| 1. | LDP/001041/25 Ward: Ewloe | Demolition of existing conservatory and erection of single storey rear extension | 4, THE GABLES, Level Road, Hawarden, Deeside, CH5 3GB | Approved 22.12.2025 Shaun Millington |
| 2. | LBC/000935/25 Ward: Mancot | Listed Building Consent for Installation of secondary glazing to existing windows. | 29A, ELMS COTTAGE, Glynne Way, Hawarden, Deeside, CH5 3NS | Refused 22.12.2025 Barbara Kinnear |
| 3. | DET/000755/25 Ward: Mancot | Application for Approval of Details Reserved by Condition 21 following planning permission FUL/000195/24 | Land at Gladstone Way and Ash Lane, Hawarden, Deeside | Z22 Partially Discharges 12.12.2025 James Beattie |
| 4. | FUL/000769/25 Ward: Mancot | Variation of condition 2 for the retrospective amendments to the approved scheme and discharge of Conditions 3, 5, 6, 12, 14, 17, 18, 20 & 22 | Land at Gladstone Way and Ash Lane, Hawarden, Deeside | Approved 22.12.2025 James Beattie |
| 5. | FUL/000429/24 Ward: Ewloe | Construction of 315 dwellings (including 126 affordable homes), new vehicular and pedestrian accesses off Holywell Road and Green Lane, public open space, landscaping, offsite-highways works, foul and surface water drainage infrastructure and associated ancillary works. | Land at Holywell Road & Green Lane, Ewloe | Refused 22.12.2025 James Beattie |
| 6. | COU/000729/23 Ward: Mancot | Change of use of redundant agricultural buildings to 6no. Dwellings with associated residential curtilage | Rake Farm, Rake Lane, Hawarden, CH5 3PN | Refused 22.12.2025 Barbara Kinnear |
| 7. | AGN/000910/25 Ward: Mancot | Replace building due to cricket field. | Moor Lane Farm, Moor Lane, Hawarden, Deeside, CH5 3PQ | Z02 Prior Approval Required/Refuse 18.11.2025 Barbara Kinnear |

**PLANNING DECISIONS MADE BY FCC FOR NOTING BY HAWARDEN
COMMUNITY COUNCIL**

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| 8. | RES/000871/25 Ward: Ewloe | This application provides for the approval of reserved matters for the erection of a two storey detached dwelling, the submission also includes details of surface water drainage | ELLERAY, Mold Road, Ewloe Green, Deeside, CH5 3GU | Approved 03.12.2025 Barbara Kinnear |
| 9. | LDP/000838/25 Ward: Mancot | To install driveway using an appropriate material to allow drainage of any surface water | 26, Mancot Lane, Mancot, Deeside, CH5 2AH | Approved 18.11.2025 Jon Williams |
| 10. | DET/000754/25 Ward: Mancot | Application for Approval of Details Reserved by Condition 19 following planning permission FUL/000195/24 | Land at Gladstone Way and Ash Lane, Hawarden, Deeside | Approved 20.11.2025 James Beattie |
| 11. | | | | |

| Accounts for Payment | | | | | |
|----------------------|-------------------|--|-------------------|-------------------|------------------|
| Jan-26 | | | | | |
| Ref: | Method | Item | Cost | Net Cost | VAT |
| H/25/264B | CRD 0734 | RN Williams - St Asaph - Deposit for New Depot Stove | £852.00 | £710.00 | £142.00 |
| H/25/288 | BACS | Mancot Library - Small Grants Scheme | £200.00 | £200.00 | £0.00 |
| H/25/289 | DD | One Com - Phone Line / Wifi - November | £217.45 | £181.21 | £36.24 |
| H/25/290 | CRD 0734 | Keter UK Ltd - New Shed for HCC Offices | £1,365.00 | £1,137.50 | £227.50 |
| H/25/291 | BACS | Relight My Fire - Removal of Depot Stove and Dispose | £750.00 | £750.00 | £0.00 |
| H/25/292 | DD | Ruby Energy - Office Electric - 13th Nov - 13th Dec | £144.64 | £137.75 | £6.89 |
| H/25/293 | DD | Ruby Energy - Office Gas - 01st Nov - 01st Dec | £25.43 | £24.16 | £1.27 |
| H/25/294 | CRD 0734 | Amazon - Office Mobile Phone Case/ Screen Protector / Shipping | £11.47 | £9.55 | £1.92 |
| H/25/295 | CRD 0734 | Amazon - Batteries - Office Door Bell / Shipping Cost | £7.99 | £6.65 | £1.34 |
| H/25/296 | BACS | David Hughes - Ground Maintenance - Hedge Cutting | £900.00 | £750.00 | £150.00 |
| H/25/297 | BACS | IG - Remembrance Day MC | £100.00 | £100.00 | £0.00 |
| H/25/298 | BACS | William Hall & Co - Rent at Vickers Close Playing Fields | £25.00 | £25.00 | £0.00 |
| H/25/299 | BACS | Thornccliffe - Office Car Park Pot Hole Repairs | £432.14 | £360.12 | £72.02 |
| H/25/300 | BACS | Thornccliffe - Repairs to Yowley Fence | £19.58 | £16.32 | £3.26 |
| H/25/301 | CRD 0734 | Charlies - New ZHP Bolt Compressor | £159.99 | £133.33 | £26.66 |
| H/25/302 | BACS | Done N Dusted - Office Clean - December | £35.00 | £35.00 | £0.00 |
| H/25/303 | BACS | Lloyd's Bank - Salaries - January | £15,550.72 | £15,550.72 | £0.00 |
| H/25/304 | BACS | Clwyd Pension Fund - Salaries - January | £6,261.01 | £6,261.01 | £0.00 |
| H/25/305 | BACS | HMRC - Salaries - January | £6,495.38 | £6,495.38 | £0.00 |
| H/25/306 | DD | iData - CCTV | £53.74 | £44.78 | £8.96 |
| H/25/307 | BACS | SLCC - Clerk & Financial Officer Membership Fee | £595.00 | £595.00 | £0.00 |
| H/25/308 | DD | Ruby Energy - Office Gas - 01st Dec - 01st Jan | £185.96 | £177.10 | £8.86 |
| H/25/309 | BACS | The Powerhouse Auto Ltd - Parts & Labour on Van - KKL | £1,832.75 | £1,527.28 | £305.47 |
| H/25/310 | DD | Welsh Water - Office - December | £34.02 | £34.02 | £0.00 |
| H/25/311 | DD | Flotek - Mobile Phones - December | £34.51 | £28.76 | £5.75 |
| H/25/312 | BACS | Flotek / Microshade - Hosted Service - Nov / Dec | £258.44 | £215.36 | £43.08 |
| H/25/313 | CRD 0734 | LVW Group - Cherry Picker Socket / Connection | £11.81 | £9.84 | £1.97 |
| H/25/314 | BACS | SLCC - Clerk - Honours Degree Second Payment | £3,250.00 | £3,250.00 | £0.00 |
| H/25/315 | BACS | SLCC - Clerk - Study Day / Night | £95.00 | £95.00 | £0.00 |
| | | TOTAL | £39,904.03 | £38,860.84 | £1,043.19 |
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| | Chairman: | | | | |
| | | | | | |
| | Chair of Finance: | | | | |
| | | | | | |
| | Clerk & RFO: | | | | |



HAWARDEN COMMUNITY COUNCIL
CYNGOR CYMUNED PENARLAG

12th January 2026
 Annual Budget 2026-27

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|------------|---|---|
| 1. | Name of Councillor(s)/ Officer | Clerk and Financial Officer Chairman of the Council, Cllr Darren Sterry, Chairman of the Finance Committee, Cllr Dave Mackie, and Councillors Joyce Angell, Janet Axworthy, Michael Crockford, Stephen Lancashire, Emma Preece and Ralph Small representing the Finance Working Group. |
| 2. | Title of Report | Annual Budget and Precept Demand for 2026-27 |
| 3.1 | Purpose of Report | To consider the Council's draft budget and precept for the year 2026-27. |
| 3.2 | | The council's Finance Working Group has met to review the budget line by line and propose the attached draft budget and precept for consideration and approval by full council. |
| 4.1 | Background to this request | Each year when the Community Council sets its draft budget and precept it must also consider the level of reserves it has to make sure that the reserves are adequate. |
| 4.2 | | The council has to keep between three and twelve months' worth of operating costs in its reserves which ranges from approximately £100,000 to £400,000 based on current estimates. As at 30 th November the council's reserves sit at £464,165 noting that four months of income and expenditure is still awaited and |

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| <p>4.3</p> <p>4.4</p> | | <p>of this amount, £329,270 are held in ear-marked reserves.</p> <p>An advisory note is appended to this report at Appendix 1 about reserves and balances.</p> <p>The current list of ear-marked reserves (EMRs) is attached at Appendix 2.</p> |
| <p>5.</p> <p>5.1</p> <p>5.2</p> <p>5.3</p> <p>5.4</p> <p>5.5</p> <p>5.6</p> | <p>Financial Implications</p> | <p>The draft budget attached shows an annual predicted expenditure of £573,941 and a predicted income of £573,941 representing a balanced budget.</p> <p>The budget includes the following recommendations of the Finance Working Group:</p> <p>Inflationary increases on utilities and other annual costs have been included at 3.8%.</p> <p>Energy prices are set to increase in 2026 and have been budgeted at an increase of 3%. Rates have been budgeted at an increase of 10%.</p> <p>The Street Lighting contract with Southern Scottish Power ended on 31st March 2025 and the council has switched to Flintshire County Council at a substantially competitive rate. However, this hand over continues due to “mapping” errors with Southern Scottish Power and Flintshire County Council but colleagues are working together to rectify this, week commencing 12th January, to avoid unnecessary costs for the council.</p> <p>Salaries have been budgeted at an increase of 5% based on an average of other councils.</p> <p>Employer pension contributions remain at 23.1% noting that a credit of £26,200 had been received during the financial year 2025-26; <i>the Finance</i></p> |

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| | | <p><i>Working Group propose that this amount be earmarked for fluctuations in the Clwyd Pension Fund during the actuarial valuations process and to allow for a reserve fund for any deficit.</i></p> |
| 5.7 | | <p>Mandatory Member Allowances have remained at £156 per member, plus an amount of £52 per member for consumables; this total payment of £208 is mandatory unless a member elects, in writing, to forego this payment. There is also an allowance of £1,500 for the Chairman of the Council. Members of the Council who are Cabinet Members at the County Council are not entitled to this payment.</p> |
| 5.8 | | <p>Annual budget provision should be earmarked for replacement vehicles. This is shown in the EMRs attached to this report.</p> |
| 5.9 | | <p>The contingency for local elections is budgeted at £5,000 per annum to be ear-marked in advance of the Local Government election in 2027. The current ear-marked balance remains at 10,000 with 5,000 being transferred at year-end.</p> |
| 5.10 | | <p>Lighting Requisites remains at £15,000; whilst the LED replacement programmes is coming to an end, the three councils have concrete columns that require replacement at an average cost of £1,350.</p> |
| 5.11 | | <p>The Village Clock is in need of repair. An initial quote has been obtained (and budgeted) for this work at a cost of £24,000. However, alternative suppliers are being contacted and the Heritage and other grant providers being contacted.</p> |
| 5.12 | | <p>The Budget Working Group has proposed and recommended an increase in Youth Support from £6,275 to £10,000 to recognise the youth talent within the community.</p> |

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| 5.13 | | The Working Group recommend that an annual grant of circa £500 be budgeted for the Community Library in Mancot for the annual replacement of books. This recognises that this is the only library within the community and that the library regularly apply for a community grant. This has not been included in the draft budget, subject to council decision. |
| 5.14 | | The Community Council has regularly agreed to consider the creation of a Place Plan. No budgetary provision has been provided in this 2026-27 draft budget subject to council decision. It is proposed to add £20,000 to the budget noting that the Village Clock budget (code 4607) will be funded from other grant sources. |
| 5.15 | | The Council depot roof is in need of repair. £10,000 has been set aside in EMRs for this purpose and it is likely that this will be used next year. The roof needs to be tested for Asbestos and fully replaced due to its age and condition. |
| 5.16 | | The attached draft budget proposes that the precept for 2026-27 be set at £406,189 which means £63.31 per band D charge. This equates to an annual increase of £5.76 (£5.23 last year) per household which equates to £0.11 per week. |
| 6. | Environmental Implications | None directly associated with this report but the budget contains finances for open spaces and tree management. The cost of tree management has increased to £5,000 considering the current levels of spend. |
| 7. | Decision sought by Council | To consider and agree the proposed draft budget as per the attached schedule. |

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| 7.1 | | The budget, as presented, includes a recommended precept of £406,189 which equates to a council tax band D property of £63.31 representing an increase of £5.76 therefore £0.11 per week. |
| 7.2 | | Members are also asked to approve the EMRs as presented. |
| 7.3 | | The Working Group recommend that an annual grant of circa £500 be provided to the Community Library in Mancot recognising that this is the only library within the community and that the library regularly apply for a community grant. |
| 7.4 | | Members are asked to agree to the transfer of £26,200 from general reserves to Ear Marked Reserves for the purposes of the Clwyd Pension Fund as detailed in 5.6 above. |
| 7.5 | | Members are asked to include a budget provision of £20,000 for the creation and development of a Place Plan as detailed at 5.14 above and noting previous Community Council decisions. |
| 8. | Equality implications | None directly associated with this report. |

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | | 2024-25 | | 2025-26 | | | | 2026-27 | | |
|------|--------------------------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----|-----------------|
| | | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 100 | Staffing | | | | | | | | | |
| 4101 | Salaries - Ad | 62,000 | 69,067 | 65,100 | 47,160 | 70,740 | 0 | 68,355 | 0 | 0 |
| 4102 | Superannuation - Ad | 27,341 | 19,584 | 28,700 | 9,428 | 14,142 | 0 | 30,135 | 0 | 0 |
| 4103 | PAYE - Ad | 13,342 | 18,971 | 14,009 | 11,016 | 16,524 | 0 | 17,350 | 0 | 0 |
| 4104 | NIC - Ad | 15,081 | 15,335 | 17,505 | 12,053 | 18,080 | 0 | 18,982 | 0 | 0 |
| 4105 | Travelling - Ad | 750 | 200 | 750 | 369 | 500 | 0 | 750 | 0 | 0 |
| 4106 | Training - Ad | 4,000 | 3,797 | 4,000 | 519 | 4,000 | 0 | 1,000 | 0 | 0 |
| 4111 | Salaries - Mt | 83,000 | 88,677 | 87,150 | 61,031 | 91,546 | 0 | 96,123 | 0 | 0 |
| 4112 | Superannuation - MT | 26,741 | 20,526 | 28,078 | 9,630 | 14,445 | 0 | 29,482 | 0 | 0 |
| 4113 | PAYE- Mt | 12,143 | 13,437 | 12,750 | 9,135 | 13,702 | 0 | 14,387 | 0 | 0 |
| 4114 | NIC - Mt | 21,660 | 17,166 | 19,988 | 13,606 | 20,409 | 0 | 21,430 | 0 | 0 |
| 4115 | Travelling - Mt | 200 | 0 | 200 | 0 | 200 | 0 | 200 | 0 | 0 |
| 4116 | Training - Mt | 1,500 | 171 | 1,500 | 280 | 1,000 | 0 | 1,500 | 0 | 0 |
| | Overhead Expenditure | 267,758 | 266,932 | 279,730 | 174,226 | 265,288 | 0 | 299,694 | 0 | 0 |
| 6001 | less Transfer to EMR | 0 | 27,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Movement to/(from) Gen Reserve | (267,758) | (294,232) | (279,730) | (174,226) | (265,288) | | (299,694) | | |
| 200 | Premises | | | | | | | | | |
| 4201 | Rates - Ad | 4,444 | 2,529 | 4,586 | 2,556 | 4,586 | 0 | 2,811 | 0 | 0 |
| 4202 | Repairs - Ad | 250 | 0 | 250 | 0 | 0 | 0 | 250 | 0 | 0 |
| 4203 | Energy - Ad | 2,767 | 2,876 | 2,800 | 1,227 | 2,800 | 0 | 2,000 | 0 | 0 |
| 4204 | Water - Ad | 314 | 417 | 500 | 359 | 500 | 0 | 600 | 0 | 0 |
| 4205 | Insurance - Ad | 1,991 | 3,604 | 2,090 | 3,711 | 3,711 | 0 | 2,153 | 0 | 0 |
| 4206 | Fire Protection - Ad | 500 | 159 | 500 | 54 | 500 | 0 | 500 | 0 | 0 |
| 4211 | Rates - Mt | 4,572 | 4,390 | 4,718 | 4,658 | 4,718 | 0 | 5,124 | 0 | 0 |

12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|-----------------|-----|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 4212 Repairs - Mt | 0 | 96 | 0 | 399 | 399 | 0 | 4,500 | 0 | 0 |
| 4213 Energy - Mt | 1,496 | 2,405 | 1,514 | 1,567 | 2,350 | 0 | 2,467 | 0 | 0 |
| 4214 Water - Mt | 500 | 549 | 400 | 19 | 400 | 0 | 400 | 0 | 0 |
| 4215 Insurance - Mt | 2,321 | 0 | 2,396 | 343 | 2,396 | 0 | 2,468 | 0 | 0 |
| 4216 Fire Protection - Mt | 500 | 500 | 500 | 204 | 500 | 0 | 500 | 0 | 0 |
| 4217 Depot contingency | 1,000 | 1,910 | 1,500 | 232 | 1,500 | 0 | 1,500 | 0 | 0 |
| Overhead Expenditure | 20,655 | 19,435 | 21,754 | 15,328 | 24,360 | 0 | 25,273 | 0 | 0 |
| Movement to/(from) Gen Reserve | <u>(20,655)</u> | <u>(19,435)</u> | <u>(21,754)</u> | <u>(15,328)</u> | <u>(24,360)</u> | | <u>(25,273)</u> | | |
| 300 Administration | | | | | | | | | |
| 1301 Joint Services Ad Contrib | 48,404 | 50,133 | 51,503 | 34,392 | 51,503 | 0 | 55,561 | 0 | 0 |
| Total Income | 48,404 | 50,133 | 51,503 | 34,392 | 51,503 | 0 | 55,561 | 0 | 0 |
| 4301 Telephones Landline/Broadband | 1,200 | 2,093 | 1,700 | 1,071 | 1,700 | 0 | 1,750 | 0 | 0 |
| 4302 Computer | 500 | 38 | 500 | 0 | 500 | 0 | 500 | 0 | 0 |
| 4303 Photocopier | 1,000 | 1,328 | 1,000 | 298 | 1,000 | 0 | 3,706 | 0 | 0 |
| 4304 Stationery | 750 | 2,531 | 750 | 279 | 750 | 0 | 750 | 0 | 0 |
| 4305 Office Cleaning | 480 | 551 | 480 | 212 | 480 | 0 | 480 | 0 | 0 |
| 4306 Health & Safety | 200 | 35 | 200 | 31 | 200 | 0 | 200 | 0 | 0 |
| 4307 Audit | 600 | 2,481 | 850 | 20 | 850 | 0 | 850 | 0 | 0 |
| Overhead Expenditure | 4,730 | 9,057 | 5,480 | 1,910 | 5,480 | 0 | 8,236 | 0 | 0 |
| Movement to/(from) Gen Reserve | <u>43,674</u> | <u>41,076</u> | <u>46,023</u> | <u>32,482</u> | <u>46,023</u> | | <u>47,325</u> | | |
| 400 Maintenance | | | | | | | | | |
| 1401 Joint Services Contrib Mt | 90,922 | 100,329 | 96,000 | 66,301 | 96,000 | 0 | 103,491 | 0 | 0 |

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12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|---------------------------------|----------------|---------|----------------|------------|-----------|-----------|----------------|-----|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| | | | | | | | | | |
| Total Income | 90,922 | 100,329 | 96,000 | 66,301 | 96,000 | 0 | 103,491 | 0 | 0 |
| 4401 Vans Fuel | 2,240 | 1,853 | 2,000 | 1,377 | 2,000 | 0 | 2,060 | 0 | 0 |
| 4402 Vans Repairs/MOT | 1,000 | 322 | 1,000 | 851 | 1,000 | 0 | 1,000 | 0 | 0 |
| 4403 Vans Tyres | 300 | 0 | 300 | 0 | 300 | 0 | 300 | 0 | 0 |
| 4404 Vans Insurance/Tax | 2,455 | 2,231 | 2,600 | 1,481 | 2,600 | 0 | 2,600 | 0 | 0 |
| 4411 Tractor Fuel | 2,200 | 1,648 | 2,300 | 701 | 2,300 | 0 | 1,800 | 0 | 0 |
| 4412 Tractor Repairs | 1,000 | 687 | 1,000 | 413 | 1,000 | 0 | 1,000 | 0 | 0 |
| 4413 Tractor Tyres | 600 | 0 | 600 | 75 | 600 | 0 | 600 | 0 | 0 |
| 4414 Tractor Insurance | 750 | 537 | 750 | 713 | 0 | 0 | 650 | 0 | 0 |
| 4421 Trailer Repairs | 500 | 25 | 500 | 0 | 500 | 0 | 500 | 0 | 0 |
| 4422 Trailer Tyres | 50 | 0 | 50 | 0 | 50 | 0 | 50 | 0 | 0 |
| 4431 Hoist Repair | 500 | 341 | 500 | 175 | 500 | 0 | 500 | 0 | 0 |
| 4441 Trailled Mower Repair | 500 | 437 | 500 | 0 | 500 | 0 | 500 | 0 | 0 |
| 4443 Handmower Repair & Fuel | 600 | 150 | 600 | 72 | 600 | 0 | 600 | 0 | 0 |
| 4444 Handmower Purchase | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 |
| 4445 Herbicide | 600 | 609 | 600 | 109 | 600 | 0 | 600 | 0 | 0 |
| 4451 Welding Equipment Repair | 50 | 0 | 50 | 0 | 50 | 0 | 50 | 0 | 0 |
| 4452 Welding Equipment Gas | 200 | 285 | 300 | 98 | 300 | 0 | 240 | 0 | 0 |
| 4453 Welding Equipment Purchase | 100 | 0 | 100 | 0 | 100 | 0 | 100 | 0 | 0 |
| 4461 Equipment/Tools Repair | 500 | 884 | 700 | 424 | 700 | 0 | 700 | 0 | 0 |
| 4463 Equipment/Tools Purchase | 1,500 | 1,794 | 1,500 | 1,003 | 1,500 | 0 | 1,500 | 0 | 0 |
| 4471 Skip Hire | 175 | 0 | 175 | 0 | 175 | 0 | 300 | 0 | 0 |
| 4481 Health & Safety Clothing | 600 | 440 | 600 | 255 | 600 | 0 | 600 | 0 | 0 |
| 4482 Health & Safety Equipment | 400 | 69 | 400 | 0 | 400 | 0 | 400 | 0 | 0 |

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12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|----------------|----------|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 4483 Health & Safety Training | 1,000 | 0 | 1,500 | 0 | 1,500 | 0 | 1,500 | 0 | 0 |
| 4491 Mobile Telephones | 600 | 633 | 600 | 290 | 600 | 0 | 600 | 0 | 0 |
| 4495 Lighting Requisites | 10,000 | 6,624 | 15,000 | 5,648 | 15,000 | 0 | 15,000 | 0 | 0 |
| 4499 Contingency - Mt | 500 | 47 | 500 | -47 | 500 | 0 | 500 | 0 | 0 |
| Overhead Expenditure | 29,920 | 19,616 | 35,725 | 13,637 | 34,975 | 0 | 35,250 | 0 | 0 |
| Movement to/(from) Gen Reserve | <u>61,002</u> | <u>80,713</u> | <u>60,275</u> | <u>52,664</u> | <u>61,025</u> | | <u>68,241</u> | | |
| <u>500</u> | | | | | | | | | |
| <u>General</u> | | | | | | | | | |
| 1501 Precept | 334,762 | 334,762 | 367,243 | 244,829 | 367,243 | 0 | 406,189 | 0 | 0 |
| 1502 Bank Interest - Instant Acc | 1,197 | 2,029 | 2,115 | 1,083 | 2,115 | 0 | 1,650 | 0 | 0 |
| 1503 Bank Interest = 30 Day | 1,231 | 2,307 | 1,578 | 1,267 | 1,578 | 0 | 1,900 | 0 | 0 |
| 1506 Miscellaneous Income | 0 | 15,766 | 0 | 13,160 | 13,160 | 0 | 0 | 0 | 0 |
| Total Income | 337,190 | 354,864 | 370,936 | 260,339 | 384,096 | 0 | 409,739 | 0 | 0 |
| 4501 IT Systems Maintenance & Subs | 2,700 | 5,147 | 3,000 | 1,439 | 3,000 | 0 | 3,000 | 0 | 0 |
| 4502 Conferences | 1,500 | 1,302 | 1,500 | 65 | 1,500 | 0 | 1,500 | 0 | 0 |
| 4504 Audit | 0 | -3,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4505 Mandatory Member Allowances | 2,676 | 962 | 5,826 | 800 | 5,825 | 0 | 5,868 | 0 | 0 |
| 4506 Petty Cash | 100 | 172 | 200 | 0 | 200 | 0 | 200 | 0 | 0 |
| 4507 Legal Fees | 2,000 | 59 | 3,000 | 35 | 3,000 | 0 | 3,000 | 0 | 0 |
| 4508 Miscellaneous - Gen | 500 | 680 | 500 | 0 | 500 | 0 | 500 | 0 | 0 |
| 4509 Welsh Language Policy | 50 | 0 | 50 | 0 | 50 | 0 | 50 | 0 | 0 |
| 4510 Council Chamber | 200 | 105 | 200 | 105 | 200 | 0 | 200 | 0 | 0 |
| 4511 Chairman's Fund | 750 | 898 | 750 | 799 | 750 | 0 | 1,000 | 0 | 0 |
| 4512 Elections & Member Training | 5,000 | 919 | 6,000 | 277 | 6,000 | 0 | 6,000 | 0 | 0 |

Continued on next page

12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|-----------------|-----|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 4513 Website (LG (Dem)(Wales) Act | 0 | 233 | 200 | 498 | 200 | 0 | 200 | 0 | 0 |
| Overhead Expenditure | 15,476 | 6,877 | 21,226 | 4,018 | 21,225 | 0 | 21,518 | 0 | 0 |
| Movement to/(from) Gen Reserve | <u>321,714</u> | <u>347,987</u> | <u>349,710</u> | <u>256,320</u> | <u>362,871</u> | | <u>388,221</u> | | |
| 600 Community Funding (LG Act 1972 | | | | | | | | | |
| 4601 Summer Playschemes (PWB) | 15,326 | 15,326 | 20,000 | 17,626 | 17,626 | 0 | 20,000 | 0 | 0 |
| 4602 Grants to Voluntary Orgs (PWB) | 3,000 | 1,880 | 3,000 | 2,190 | 3,000 | 0 | 3,000 | 0 | 0 |
| 4603 Community Centres Annual Grant | 6,400 | 8,000 | 6,400 | 6,400 | 6,400 | 0 | 6,400 | 0 | 0 |
| 4604 Festivals | 0 | -29 | 0 | 240 | 240 | 0 | 0 | 0 | 0 |
| 4605 Christmas Lighting (LGA1972s13 | 3,000 | 5,705 | 4,000 | 5,712 | 5,712 | 0 | 5,000 | 0 | 0 |
| 4606 Remembrance Sunday & Memorial | 300 | 228 | 500 | 209 | 500 | 0 | 500 | 0 | 0 |
| 4607 Public Clocks (PCA 1957s2) | 300 | 275 | 500 | 303 | 500 | 0 | 24,000 | 0 | 0 |
| 4608 Youth Support PWB | 6,000 | 6,275 | 6,275 | 6,525 | 6,275 | 0 | 10,000 | 0 | 0 |
| 4610 Community Defibrillators | 1,000 | 26 | 1,000 | 461 | 1,000 | 0 | 1,000 | 0 | 0 |
| Overhead Expenditure | 35,326 | 37,687 | 41,675 | 39,666 | 41,253 | 0 | 69,900 | 0 | 0 |
| Movement to/(from) Gen Reserve | <u>(35,326)</u> | <u>(37,687)</u> | <u>(41,675)</u> | <u>(39,666)</u> | <u>(41,253)</u> | | <u>(69,900)</u> | | |
| 700 Open Spaces | | | | | | | | | |
| 1701 Bowling Green Rent | 500 | 500 | 500 | 0 | 500 | 0 | 500 | 0 | 0 |
| 1703 Tennis Court Receipts | 200 | 200 | 200 | 1,600 | 200 | 0 | 200 | 0 | 0 |
| 1704 Football Licences | 800 | 730 | 800 | 560 | 800 | 0 | 800 | 0 | 0 |
| Total Income | 1,500 | 1,430 | 1,500 | 2,160 | 1,500 | 0 | 1,500 | 0 | 0 |
| 4700 Bowling Greens | 700 | 700 | 700 | 700 | 700 | 0 | 700 | 0 | 0 |
| 4701 Land Rents - OS | 120 | 1,466 | 320 | 80 | 320 | 0 | 320 | 0 | 0 |
| 4702 Repairs & Maintenance -OS | 1,000 | 8,370 | 1,000 | -6,625 | -6,625 | 0 | 1,000 | 0 | 0 |

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12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|-----------------|----------|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 4703 Painting | 250 | 0 | 250 | 0 | 250 | 0 | 250 | 0 | 0 |
| 4704 Play Areas & Equipment | 5,000 | 2,048 | 10,000 | 19,394 | 19,394 | 0 | 10,000 | 0 | 0 |
| 4705 Pavilion | 200 | 0 | 200 | 0 | 200 | 0 | 200 | 0 | 0 |
| 4707 Lodge | 100 | 208 | 200 | 1,376 | 1,376 | 0 | 0 | 0 | 0 |
| 4708 Tennis Courts | 2,500 | -100 | 2,500 | 0 | 2,500 | 0 | 2,500 | 0 | 0 |
| 4709 Skateboard Park | 250 | 0 | 250 | 0 | 250 | 0 | 250 | 0 | 0 |
| 4712 Dog Waste Dispensers | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overhead Expenditure | 10,220 | 12,692 | 15,420 | 14,925 | 18,365 | 0 | 15,220 | 0 | 0 |
| 700 Net Income over Expenditure | -8,720 | -11,262 | -13,920 | -12,765 | -16,865 | 0 | -13,720 | 0 | 0 |
| 6001 less Transfer to EMR | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement to/(from) Gen Reserve | (8,720) | (21,262) | (13,920) | (12,765) | (16,865) | | (13,720) | | |
| <u>800 Highways/Merges</u> | | | | | | | | | |
| 4801 Lengthsman | 39,000 | 36,524 | 42,000 | 24,556 | 42,000 | 0 | 44,100 | 0 | 0 |
| 4802 Lengthsman Supplies | 3,650 | 6,083 | 3,650 | 2,641 | 3,961 | 0 | 3,650 | 0 | 0 |
| 4803 Planting & Maintenance -H&V | 3,000 | 2,300 | 3,000 | 8,550 | 8,550 | 0 | 3,000 | 0 | 0 |
| 4804 Litter Bins (Litter Act 1983ss | 600 | 0 | 600 | 0 | 600 | 0 | 600 | 0 | 0 |
| 4805 Wayside Seats | 0 | 0 | 0 | 565 | 565 | 0 | 0 | 0 | 0 |
| 4808 Miscellaneous - H&V | 100 | 4,438 | 6,000 | -200 | 6,000 | 0 | 6,000 | 0 | 0 |
| 4809 CCTV (LG&Rating Act 1997/s31) | 1,000 | 1,365 | 1,000 | 294 | 1,000 | 0 | 1,000 | 0 | 0 |
| Overhead Expenditure | 47,350 | 50,709 | 56,250 | 36,406 | 62,676 | 0 | 58,350 | 0 | 0 |
| Movement to/(from) Gen Reserve | (47,350) | (50,709) | (56,250) | (36,406) | (62,676) | | (58,350) | | |
| <u>900 Public Lighting</u> | | | | | | | | | |
| 4901 Electricity - PL | 30,000 | 32,981 | 30,000 | 8,181 | 30,000 | 0 | 30,000 | 0 | 0 |

Continued on next page

12:36

HAWARDEN COMMUNITY COUNCIL
Annual Budget - By Centre (Actual YTD Month 9)
Note: 2026-27 Draft Budget and Precept

| | <u>2024-25</u> | | <u>2025-26</u> | | | | <u>2026-27</u> | | |
|---|----------------|----------|----------------|------------|-----------|-----------|----------------|-----|-----------------|
| | Budget | Actual | Total | Actual YTD | Projected | Committed | Agreed | EMR | Carried Forward |
| 4904 Connections/Transfers | 2,000 | 2,492 | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 | 0 |
| 4905 Replacements | 800 | 0 | 4,500 | 0 | 4,500 | 0 | 4,500 | 0 | 0 |
| Overhead Expenditure | 32,800 | 35,473 | 36,500 | 8,181 | 36,500 | 0 | 36,500 | 0 | 0 |
| Movement to/(from) Gen Reserve | (32,800) | (35,473) | (36,500) | (8,181) | (36,500) | | (36,500) | | |
| <u>1000 Allotments (SH&AAct1908s23)</u> | | | | | | | | | |
| 11001 Allotment Rents Received | 3,468 | 3,218 | 3,544 | 612 | 3,544 | 0 | 3,650 | 0 | 0 |
| Total Income | 3,468 | 3,218 | 3,544 | 612 | 3,544 | 0 | 3,650 | 0 | 0 |
| 41001 Allotments | 1,000 | 742 | 4,000 | 384 | 4,000 | 0 | 4,000 | 0 | 0 |
| Overhead Expenditure | 1,000 | 742 | 4,000 | 384 | 4,000 | 0 | 4,000 | 0 | 0 |
| Movement to/(from) Gen Reserve | 2,468 | 2,476 | (456) | 227 | (456) | | (350) | | |
| <u>1110 Holding Account</u> | | | | | | | | | |
| 41104 New Community Centre, Ewloe | 0 | 2,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overhead Expenditure | 0 | 2,398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement to/(from) Gen Reserve | 0 | (2,398) | 0 | 0 | 0 | | 0 | | |
| Total Budget Income | 481,484 | 509,973 | 523,483 | 363,803 | 536,643 | 0 | 573,941 | 0 | 0 |
| Expenditure | 465,235 | 461,618 | 517,760 | 308,681 | 514,122 | 0 | 573,941 | 0 | 0 |
| Net Income over Expenditure | 16,249 | 48,356 | 5,723 | 55,122 | 22,521 | 0 | 0 | 0 | 0 |
| less Transfer to EMR | 0 | 37,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement to/(from) Gen Reserve | 16,249 | 11,056 | 5,723 | 55,122 | 22,521 | | 0 | | |

ADVICE NOTE - Local Council Reserves and Balances

Following the introduction of the Accounts and Audit Regulations in 1996, which can be considered as the birth of the modern rules governing local council accounting and audit procedures, a question was asked in the House of Commons to the then Minister of Local Government regarding the level of reserves which a local council should maintain.

The answer given is still current -- although Sections 32 and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement, statute or regulations do not dictate that a local council should maintain reserves of any particular size or, indeed, that they should maintain any at all. It is widely accepted that a case for a statutory minimum level of reserves, even in exceptional circumstances, has not been made. However, due prudence does require that reserves are built up and maintained.

When reviewing the medium term financial plans and preparing the annual budget the prudent local council will consider the establishment and maintenance of reserves. These will be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing (overdraft) e.g. prior to receipt of precept – this forms part of general reserves,
- a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves,
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

With regard to the General Reserve, the question of size has often been asked. The advice to external auditors is that general (i.e. un-earmarked) revenue reserves usually lie within the range of three to twelve months gross expenditure but that the amount should be risk assessed and approved by the Council. The external auditor might still, and taxpayers would also be within their rights to, seek answers regarding the size of any General Reserve relative to the precept. Where a council's year-end General Reserve is significantly higher than the annual precept an explanation should be provided to the external auditor.

Earmarked Reserves are entirely different to the General Reserve and should be established whenever there is a need to "save up" for expected and significant future expenditure as it would be unwise to expect the taxpayer to fund a significant purchase in any one year. The funding for the purchase, for example, of a new vehicle or a new village hall should be "spread" over a number of years so that the total financial burden does not fall to the taxpayer in one single precept. Each year's precept should include an "instalment" which can be transferred to the earmarked reserve and used at the time the expenditure is needed. Earmarked Reserves not eventually spent on the purpose intended should not simply be transferred to the General Reserve but used to reduce the precept or for other capital expenditure in the current or next financial year.

Barrie Woodcock,

SLCC National Financial Advisor.

March 2009.

Earmarked Reserves

APPENDIX 2

| Account | Opening Balance | Net Transfers | Closing Balance |
|------------------------------------|-------------------|---------------|-------------------|
| 322 EMR - Comm Centre, Ewloe | 20,000.00 | | 20,000.00 |
| 323 EMR Aston s106 | 4,969.50 | | 4,969.50 |
| 325 EMR - Elections | 10,000.00 | | 10,000.00 |
| 327 EMR - Play Equip/Areas | 90,000.00 | | 90,000.00 |
| 328 EMR - Christmas Lighting | 10,000.00 | | 10,000.00 |
| 329 EMR - Legal fees | 2,000.00 | | 2,000.00 |
| 330 EMR - Vans | 20,000.00 | | 20,000.00 |
| 331 EMR - Tractors | 30,000.00 | | 30,000.00 |
| 332 EMR - Ride on Mower | 5,000.00 | | 5,000.00 |
| 333 EMR - Mower | 5,000.00 | | 5,000.00 |
| 334 EMR - Community Council Office | 10,000.00 | | 10,000.00 |
| 335 EMR - Pavilion | 10,000.00 | | 10,000.00 |
| 336 EMR - Depot | 10,000.00 | | 10,000.00 |
| 337 EMR - Outdoor Store | 5,000.00 | | 5,000.00 |
| 338 EMR - Garage & Shed | 10,000.00 | | 10,000.00 |
| 339 EMR - SLA Non Fulfillment | 30,000.00 | | 30,000.00 |
| 340 EMR - Personnel | 30,000.00 | | 30,000.00 |
| 341 EMR - Pension Credit | 27,300.00 | | 27,300.00 |
| | 329,269.50 | 0.00 | 329,269.50 |