

Hawarden Community Council

Planning Committee

12th January 2026**Planning Applications for consideration:**

No.	Planning Application Number	Proposal	Address	CASE OFFICER
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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.				

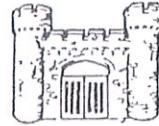
**PLANNING DECISIONS MADE BY FCC FOR NOTING BY HAWARDEN
COMMUNITY COUNCIL**

	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**

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	Thorncliffe - Office Car Park Pot Hole Repairs	£432.14	£360.12	£72.02
H/25/300	BACS	Thorncliffe - 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
	Chairman:				
	Chair of Finance:				
	Clerk & RFO:				



HAWARDEN COMMUNITY COUNCIL
CYNGOR CYMUNED PENARLAG

12th January 2026
 Annual Budget 2026-27

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

		of this amount, £329,270 are held in ear-marked reserves.
4.3		An advisory note is appended to this report at Appendix 1 about reserves and balances.
4.4		The current list of ear-marked reserves (EMRs) is attached at Appendix 2.
5.	Financial Implications	The draft budget attached shows an annual predicted expenditure of £573,941 and a predicted income of £573,941 representing a balanced budget.
5.1		The budget includes the following recommendations of the Finance Working Group:
5.2		Inflationary increases on utilities and other annual costs have been included at 3.8%.
5.3		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%.
5.4		The Street Lighting contract with Southern Scottish Power ended on 31 st 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 12 th January, to avoid unnecessary costs for the council.
5.5		Salaries have been budgeted at an increase of 5% based on an average of other councils.
5.6		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><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>

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.

7.1		<p>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.</p>
7.2		<p>Members are also asked to approve the EMRs as presented.</p>
7.3		
7.4		
7.5		
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		
<u>100 Staffing</u>												
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		
<u>Overhead Expenditure</u>		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		
<u>Movement to/(from) Gen Reserve</u>		(267,758)	(294,232)	(279,730)	(174,226)	(265,288)	(299,694)					
<u>200 Premises</u>												
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		

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

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

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

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HAWARDEN COMMUNITY COUNCIL

Annual Budget - By Centre (Actual YTD Month 9)

Note: 2026-27 Draft Budget and Precept

							2026-27			
		2024-25			2025-26			2026-27		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMIR	Carried Forward
4513	Website (LG (Dem)(Wales) Act		0	233	200	498	200	0	200	0
	Overhead Expenditure			15,476	6,877	21,226	4,018	21,225	0	21,518
600	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>
6001	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			<u>35,326</u>	<u>37,687</u>	<u>41,675</u>	<u>39,666</u>	<u>41,253</u>		<u>69,900</u>
	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			<u>1,500</u>	<u>1,430</u>	<u>1,500</u>	<u>2,160</u>	<u>1,500</u>		<u>1,500</u>
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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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	0	0
4704 Play Areas & Equipment	5,000	2,048	10,000	19,394	19,394	0	10,000	0	0	0	0
4705 Pavilion	200	0	200	0	200	0	200	0	0	0	0
4707 Lodge	100	208	200	1,376	1,376	0	0	0	0	0	0
4708 Tennis Courts	2,500	-100	2,500	0	2,500	0	2,500	0	0	0	0
4709 Skateboard Park	250	0	250	0	250	0	250	0	0	0	0
4712 Dog Waste Dispensers	100	0	0	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	0	0
700 Net Income over Expenditure	-8,720	-11,262	-13,920	-12,765	-16,865	0	-13,720	0	0	0	0
6001 less Transfer to EMR	0	10,000	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(8,720)</u>	<u>(21,262)</u>	<u>(13,920)</u>	<u>(12,765)</u>	<u>(16,865)</u>	<u>(13,720)</u>					
800 Highways/Verges											
4801 Lengthsman	39,000	36,524	42,000	24,556	42,000	0	44,100	0	0	0	0
4802 Lengthsman Supplies	3,650	6,083	3,650	2,641	3,961	0	3,650	0	0	0	0
4803 Planting & Maintenance -H&V	3,000	2,300	3,000	8,550	8,550	0	3,000	0	0	0	0
4804 Litter Bins (Litter Act 1983ss	600	0	600	0	600	0	600	0	0	0	0
4805 Wayside Seats	0	0	0	565	565	0	0	0	0	0	0
4808 Miscellaneous - H&V	100	4,438	6,000	-200	6,000	0	6,000	0	0	0	0
4809 CCTV (LG&Rating Act 1997s31)	1,000	1,365	1,000	294	1,000	0	1,000	0	0	0	0
Overhead Expenditure	47,350	50,709	56,250	36,406	62,676	0	58,350	0	0	0	0
Movement to/(from) Gen Reserve	<u>(47,350)</u>	<u>(50,709)</u>	<u>(56,250)</u>	<u>(36,406)</u>	<u>(62,676)</u>	<u>(58,350)</u>					
900 Public Lighting											
4901 Electricity - PL	30,000	32,981	30,000	8,181	30,000	0	30,000	0	0	0	0

Continued on next page

HAWARDEN COMMUNITY COUNCIL

Annual Budget - By Centre (Actual YTD Month 9)

Note: 2026-27 Draft Budget and Precep

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

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