Haydon Wick Parish Council

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LOCAL COUNCIL AWARD SCHEME QUALITY GOLD

Meeting	Finance & Policy Committee
Date	15th July 2023
Report Title	Budget Report to Month 4 (31st July 2023)
Agenda Reference	8a
Author	Jodie Smart, Finance Officer and Deputy RFO

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 31st July 2023

Total Revenue Budgets	**Total Expenditure Budgets**	**Actual Income to 31st July 2023**	**Actual Expenditure to 31st July 2023**
£1,039,778	£1,116,781	£505,889	£410,136
% Income		% Expenditure	
Expected at 31st July 2023	Actual at 31st July 2023	Expected at 31st July 2023	Actual at 31st July 2023
33%	48.7%	33%	36.72% (removing the committed expenditure for the GMF)

Variances to note <18% or >48%		
101 Administration		
1176 Precept	50%	Payment received in 2 installments. April and September.
1177 Council Tax Support Grant	50%	Payment received in 2 installments. April and September.
1190 Interest Received	135%	Dividend on CCLA investment increased due to interest rates.
1195 FIT payment	(100%)	Payment for 22/23 expected early 23/24. Remittance received, payment expected M5.
4008 Professional Services	0.0%	Not called for to date.
4011 Photocopier Lease & Charges	17.7%	Awaiting invoice for Q1 smaller CO printer.
4012 Insurance	84.4%	Insurance paid to 3rd February 2024.
4016 Travelling Expenses	0.6 %	No external training or travel requirements to date.
4018 Stationery	17.8%	Ad hoc ordering.
4020 Staff Training	2.4%	Refunds for training organised in 2022/23 received.

4021 Councillor Training	0.0%	No external training required to date.
4023 Audit Internal/External	(2.5%)	Accrual for final 22/23 internal audit slightly overestimated. First Audit for 23/24 not yet booked/invoiced.
4024 IT Support	107.5%	Annual payroll software, MS licences and security invoices processed. IT report to September F&P.
4025 IT Equipment	2.8%	Ad hoc purchases to date.
4026 Medical Expenses	0.0%	Not required to date
4090 Elections/Co-options	70.8%	Contested election in May 2023. Invoice complete.
4215 Subscriptions	92.2%	SLCC paid to 28.02.24, National Allotment Society paid to 18.09.23, SAC annual fee paid.
4480 Climate Change	0.0%	Not required to date. Project at inception stage.
4510 Workwear	0.0%	Not required to date.
4600 New Office Equipment	1.2%	Ad hoc purchases to date.
4702 Defib Expenses/Maintenance	0.0%	Electrical installation – Church to be invoiced to contra.
4999 Sundries	94.8%	Bulk refreshment orders processed.
102 Office Expenditure		
1000 Hire of Premises	10.5%	Room hire to be advertised.
4009 Maintenance Contractor	90.3%	Meeting room lighting repaired.
4100 Office Site Lease	47.6%	Second quarter invoice processed.
4101 Utilities	(54.6%)	Invoice accrued for. Awaiting SSE to confirm the issue with meter numbering closed and issue invoice. Estimate accrued based on meter reads for 22/23.
4102 Health & Safety	0.0%	Not required to date.
4104 Repairs/Replacements	8.0%	Not required to date.
4105 Alarm/Intruder	53.2%	Annual maintenance invoice processed.
4107 Contracts & Agreements	259.6%	Water filter paid to 07.04.24. PAT testing completed – underbudgeted.
4111 Maintenance Office	(5.7%)	£50 of bond held charged for repairs to kitchen in 2022/23.
302 Play Areas		
1410 Play Area Grant	0.0%	Not achieved to date.
4306 Play area inspections	0.0%	Annual inspections performed in Q4 of financial year.
305 Leisure Gardens		
1004 Leisure Garden Tenants	49.9%	Prepayment into 2023/24 completed as agreed at F&P – FP113 18.10.22.
4310 Leisure Garden Maintenance	1.3%	Not required to date. Balance is difference between income and expenditure, remainder to EMR at year end for Leisure Garden improvements.
4315 Leisure garden water rates	66.4%	Invoice paid to September 2023.

307 Parks & Open Spaces		
1008 Community forest	0.0%	Grant not yet achieved for 23/24.
1183 Grounds Maintenance Work	0.0%	Work to be carried out and invoiced.
4009 4017 4027 4102 4104 4105 4106 4107 4110 4111 4304	0.0%	Budgeted for GMF – not required to date.
4020 Staff Training	0.0%	Not required to date. Tractor training/section 8 to be completed M5.
4033 Staff Licences	0.0%	Not required to date.
4101 Utilities	12.9%	Budgeted for part year in GMF.
4200 Bus shelter and repairs	0.0%	None required to date.
4206 Great Western Climate Tree	0.0%	Not required to date.
4301 Arboricultural Work	0.0%	Not required to date.
4309 Horticultural Work	5.7%	Bulk of budget required in Q3/Autumn.
4314 Equipment	66.0%	Repairs to Mower not covered under service contract.
4350 Vandalism	6.4%	Not fully required to date.
4508 Road Fund Licence	52.2%	Tax paid to 31st December 2023.
4509 Servicing & Maintenance (vehicles)	8.8%	Repairs and maintenance planned for July 2023 invoices expected M5.
4511 Vehicle Tracking	64.5%	First 6 months invoices paid, plus fee to move trackers to new vehicles (see Min ref. FP 034 18/07/23).
4514 Grass Cutting M/C Lease	94.9%	£4,999.88 used for purchase of 2nd mower as per FC062 26 July 2022. Lease costs for 1st mower paid to Feb 2024.
4515 Grass Cutting M/C Maint	97.8%	£1,798.41 Used for purchase of 2nd mower as per FC062 26 July 2022. £889 paid for mower repair. Service plan paid to Feb 2024.
4517 Litter, Cleansing & Gritting	53.0%	Large bin bag order processed.
4522 Grounds Maintenance Contract	60.9%	Summer maintenance invoice processed. (Payment in monthly installments).
4524 Vehicle Electricity (Fuel)	(27.5%)	Awaiting first invoice from SSE, accrual for 22/23 in budget.
4604 Festive enhancements	0.0%	Will be spent in Q3.
4615 New Machinery	0.0%	Not required to date.

4633 Street Sweeper Lease	96.4%	Annual lease invoice received. Balance to EMR at year end to cover replacement/repairs at end of lease.
4700 PWLB Repayment	0.0%	First payment estimated for Q4.
401 Newsletter		
1001 Advertising	414.1%	Youth and Community Coordinator drastically increased revenue.
402 Community Development		
1005 Community Development Grant	3.3%	Not achieved to date.
1009 Memorial Benches	0.0%	No applications to date
1210 Mem Café income & Donations	0.0%	Donations received, not budgeted for.
1220 Football Pitch Income	0.0%	New income - not budgeted for in error.
1400 I&L Events Income	0.0%	Not budgeted for – contra expenditure at 4629/402 and 4402/402.
4002 Memory Café Salaries	66.4%	First six months covered by grant – expenditure transferred from EMR to cover.
4212 Christmas Activities	0.0%	Will be spent in Q3.
4320 Youth Engagement	15.4%	Events in planning stages. EMR funds to use.
4332 CD Aspirations	0.0%	Projects in planning stages.
4401 Web Site & Social Media	12.2%	Not required to date.
4402 Marketing & Events	79.3%	Summer spectacular event invoices processed. Contra income at 1400/402.
4412 Branding	49.0%	Lanyards/name badges
4413 Consultation/Events	0.0%	Not required to date
4418 Memorial Benches	0.0%	No applications to date
501 Community Transport		
1003 BSOG	(50.0%)	Grant processed in October annually. Grant application in October 2023 cover part of 22/23 so included in 22/23 year end accounts.
4500 Bus Tax & Insurance	58.4%	Insurance paid to 20th January 2024.
4504 Bus Driver Training	0.0%	Not required to date.
4505 Bus Admin/Misc	0.0%	Not required to date.
605 Capital Projects		
4705 GMF Build	0.0%	Not budgeted for as covered by Public Works Loan.

Detailed Income & Expenditure by Budget Heading 02/08/2023

Month No: 4 **Cost Centre Report**

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101	Administration								
1176	Precept	0	487,408	974,815	487,408			50.0%	
1177	Council Tax Support Grant	0	8,299	16,598	8,299			50.0%	
1190	Interest Received	147	2,701	2,000	(701)			135.0%	
1195	FIT Payments	0	(100)	100	200			(100.0%)	
	Administration :- Income	**147**	**498,307**	**993,513**	**495,206**			**50.2%**	**0**
4000	Salaries	19,927	84,615	265,990	181,375		181,375	31.8%	
4007	Councillors' Allowances	1,039	4,178	16,967	12,789		12,789	24.6%	
4008	Professional Services	0	0	2,500	2,500		2,500	0.0%	
4011	Photocopier Lease & charges	292	261	1,470	1,209		1,209	17.7%	
4012	Insurance	0	3,121	3,696	575		575	84.4%	
4013	Insurance Claims	0	144	500	356		356	28.8%	
4016	Travelling Expenses	0	1	200	199		199	0.6%	
4017	Cleaning Materials	13	13	0	(13)		(13)	0.0%	
4018	Stationery	(8)	178	1,000	822		822	17.8%	
4019	Postage	6	82	200	118		118	41.0%	
4020	Staff Training	120	(200)	5,200	5,400	325	5,075	2.4%	
4021	Councillor Training	0	0	1,200	1,200		1,200	0.0%	
4023	Audit Internal/External	0	(75)	2,972	3,047		3,047	(2.5%)	
4024	IT Support	325	6,309	8,700	2,391	3,040	(649)	107.5%	
4025	IT Equipment	0	48	1,750	1,702		1,702	2.8%	
4026	Medical expenses	0	0	630	630		630	0.0%	
4090	Elections/Co-options	0	13,437	18,985	5,548		5,548	70.8%	
4109	Mobile phones	50	200	647	447		447	30.9%	
4215	Subscriptions	0	2,740	2,973	233		233	92.2%	
4220	Legal Fees	0	(700)	2,000	2,700		2,700	(35.0%)	
4480	Climate Change & Biodiversity	0	0	2,500	2,500		2,500	0.0%	
4490	Bank charges	17	109	252	143		143	43.4%	
4510	Workwear & PPE	0	0	510	510		510	0.0%	
4600	New Office Equipment	0	6	500	494		494	1.2%	
4702	Defib Expenses/Maintenance	262	262	0	(262)		(262)	0.0%	
4999	Sundries	61	190	200	10		10	94.8%	
5900	EMR Spend	0	1,838	0	(1,838)		(1,838)	0.0%	1,838
	Administration :- Indirect Expenditure	**22,103**	**116,756**	**341,542**	**224,786**	**3,365**	**221,421**	**35.2%**	**1,838**
	Net Income over Expenditure	**(21,956)**	**381,552**	**651,971**	**270,419**				
6000	plus Transfer From EMR	0	1,838						
	Movement to/(from) Gen Reserve	**(21,956)**	**383,390**						

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Detailed Income & Expenditure by Budget Heading 02/08/2023

Month No: 4 **Cost Centre Report**

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Office Expenditure								
1000	Hire Of Premises	104	944	9,000	8,056			10.5%	
	Office Expenditure :- Income	**104**	**944**	**9,000**	**8,056**			**10.5%**	**0**
4009	Maintenance Contractor	0	903	1,000	97		97	90.3%	
4017	Cleaning Materials	68	164	368	204		204	44.5%	
4040	Covid19/Staff Larder	0	235	750	515		515	31.3%	
4100	Office Site Lease	0	1,295	2,720	1,425		1,425	47.6%	
4101	Utilities	0	(1,639)	3,000	4,639		4,639	(54.6%)	
4102	Health & Safety	0	0	1,010	1,010		1,010	0.0%	
4104	Repairs/Replacements	40	40	500	460		460	8.0%	
4105	Alarm Fire/Intruder	120	344	647	303		303	53.2%	
4106	Sanitary Waste	0	74	193	119		119	38.1%	
4107	Contracts & Agreements	312	493	190	(303)		(303)	259.6%	
4110	Landline/Broadband	191	742	2,203	1,461		1,461	33.7%	
4111	Maintenance - office & POST fa	0	(30)	525	555		555	(5.7%)	
4112	Room Hire Sundries	44	46	105	59		59	43.4%	
4304	Bin collections	0	263	630	367		367	41.7%	
	Office Expenditure :- Indirect Expenditure	**775**	**2,930**	**13,841**	**10,911**	**0**	**10,911**	**21.2%**	**0**
	Net Income over Expenditure	**(671)**	**(1,986)**	**(4,841)**	**(2,855)**				
202	Grants								
4209	Grants	0	1,336	5,000	3,664		3,664	26.7%	
	Grants :- Indirect Expenditure	**0**	**1,336**	**5,000**	**3,664**	**0**	**3,664**	**26.7%**	**0**
	Net Expenditure	**0**	**(1,336)**	**(5,000)**	**(3,664)**				
302	Play Areas								
1410	Play Area Grant	0	0	10,000	10,000			0.0%	
	Play Areas :- Income	**0**	**0**	**10,000**	**10,000**			**0.0%**	**0**
4010	Play Area Contractor/Security	1,000	3,000	13,000	10,000		10,000	23.1%	
4027	CCTV	85	340	1,071	731		731	31.7%	
4305	Play Equipment Repairs	178	1,379	10,000	8,621	626	7,994	20.1%	
4306	Play Area Inspection	0	0	1,208	1,208		1,208	0.0%	
4518	Surface Repairs	0	0	2,500	2,500	885	1,616	35.4%	
5900	EMR Spend	3,643	20,760	0	(20,760)		(20,760)	0.0%	20,760
	Play Areas :- Indirect Expenditure	**4,906**	**25,479**	**27,779**	**2,300**	**1,511**	**789**	**97.2%**	**20,760**
	Net Income over Expenditure	**(4,906)**	**(25,479)**	**(17,779)**	**7,700**				
6000	plus Transfer From EMR	3,643	20,760						
	Movement to/(from) Gen Reserve	**(1,263)**	**(4,719)**						

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		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
305	Leisure Gardens								
1004	Leisure Garden Tenants	21	1,267	2,539	1,272			49.9%	
	Leisure Gardens :- Income	**21**	**1,267**	**2,539**	**1,272**			**49.9%**	**0**
4310	Leisure Gardens Maintenance	0	31	2,329	2,298		2,298	1.3%	
4315	Leisure Garden Water Rates	0	139	210	71		71	66.4%	
	Leisure Gardens :- Indirect Expenditure	**0**	**170**	**2,539**	**2,369**	**0**	**2,369**	**6.7%**	**0**
	Net Income over Expenditure	**21**	**1,097**	**0**	**(1,097)**				
307	Parks & Open Spaces								
1008	Great Western Community Forest	0	0	1,414	1,414			0.0%	
1183	Grounds Maint Work	0	0	1,800	1,800			0.0%	
	Parks & Open Spaces :- Income	**0**	**0**	**3,214**	**3,214**			**0.0%**	**0**
4000	Salaries	31,672	128,774	407,882	279,108		279,108	31.6%	
4006	General Maintenance	188	358	2,000	1,642		1,642	17.9%	
4009	Maintenance Contractor	0	0	400	400		400	0.0%	
4017	Cleaning Materials	0	2	25	23		23	9.5%	
4020	Staff Training	0	0	4,600	4,600		4,600	0.0%	
4026	Medical expenses	203	203	1,000	797		797	20.3%	
4033	Staff licences	0	0	570	570		570	0.0%	
4040	Covid19/Staff Larder	0	234	750	516		516	31.2%	
4101	Utilities	85	450	3,500	3,050		3,050	12.9%	
4102	Health & Safety	0	0	250	250		250	0.0%	
4105	Alarm Fire/Intruder	0	0	450	450		450	0.0%	
4106	Sanitary Waste	0	0	50	50		50	0.0%	
4109	Mobile phones	103	412	1,298	886		886	31.7%	
4111	Maintenance - office & POST fa	0	0	250	250		250	0.0%	
4200	Bus Shelters & Repairs	0	0	500	500		500	0.0%	
4206	Great Western Climate Tree	0	0	1,414	1,414		1,414	0.0%	
4301	Arboricultural Work	0	0	6,825	6,825		6,825	0.0%	
4304	Bin collections	0	0	50	50		50	0.0%	
4308	Notice Boards, Seats & Bins	0	100	500	400		400	20.0%	
4309	Horticultural work	171	274	4,778	4,504		4,504	5.7%	
4314	Equipment	142	1,320	2,000	680		680	66.0%	
4350	Vandalism	0	32	500	468		468	6.4%	
4506	Fuel	715	2,142	10,000	7,858		7,858	21.4%	
4507	Vehicle Insurance	0	1,856	4,628	2,772		2,772	40.1%	
4508	Road Fund Licence	0	439	840	401		401	52.2%	
4509	Servicing & Maintenance (Vehic	675	869	9,930	9,061		9,061	8.8%	
4510	Workwear & PPE	143	1,014	2,735	1,721		1,721	37.1%	

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Code		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4511	Vehicle Tracking	84	508	788	280		280	64.5%	
4514	Grass Cutting M/C Lease	0	10,764	11,000	236		236	97.9%	
4515	Grass Cutting M/C maint	15	5,869	6,000	131		131	97.8%	
4517	Litter, Cleansing & gritting	40	1,458	2,750	1,293		1,293	53.0%	
4522	Grounds Maintenance Contract	1,794	6,134	18,922	12,788	5,383	7,405	60.9%	
4523	Fuel - Grass cutting	506	1,654	5,052	3,398		3,398	32.7%	
4524	Vehicle Electricity (fuel)	0	(825)	3,000	3,825		3,825	(27.5%)	
4604	Festive Enhancements	0	0	500	500		500	0.0%	
4610	Vehicles	15,235	22,926	20,499	(2,427)		(2,427)	111.8%	
4615	New Machinery	0	0	2,800	2,800		2,800	0.0%	
4633	Street Sweeper Lease	0	18,390	19,068	678		678	96.4%	
4634	Street Sweeper Maintenance	0	5,002	10,632	5,630		5,630	47.0%	
4700	PWLB Repayment	0	0	12,500	12,500		12,500	0.0%	
5900	EMR Spend	1,646	6,334	0	(6,334)		(6,334)	0.0%	6,334
	Parks & Open Spaces :- Indirect Expenditure	**53,418**	**216,690**	**581,236**	**364,546**	**5,383**	**359,163**	**38.2%**	**6,334**
	Net Income over Expenditure	**(53,418)**	**(216,690)**	**(578,022)**	**(361,332)**				
6000	plus Transfer From EMR	1,646	6,334						
	Movement to/(from) Gen Reserve	**(51,772)**	**(210,356)**						
401	Newsletter								
1001	Newsletter Advertising	0	2,070	500	(1,570)			414.1%	
	Newsletter :- Income	**0**	**2,070**	**500**	**(1,570)**			**414.1%**	**0**
4400	Newsletter Printing	0	3,523	9,888	6,365		6,365	35.6%	
4403	Newsletter Distribution	0	0	3,690	3,690	1,230	2,460	33.3%	
4404	Newsletter Artwork	6	518	1,554	1,036		1,036	33.3%	
	Newsletter :- Indirect Expenditure	**6**	**4,041**	**15,132**	**11,091**	**1,230**	**9,861**	**34.8%**	**0**
	Net Income over Expenditure	**(6)**	**(1,971)**	**(14,632)**	**(12,661)**				
402	Community Development								
1005	Community Development & Grant	500	500	15,000	14,500			3.3%	
1009	Memorial benches	0	0	3,462	3,462			0.0%	
1210	Mem Cafe Income & Donations	11	101	0	(101)			0.0%	
1220	Football Pitch Income	135	305	0	(305)			0.0%	
1400	I&L Events Income	608	1,527	0	(1,527)			0.0%	
	Community Development :- Income	**1,254**	**2,433**	**18,462**	**16,030**			**13.2%**	**0**
4000	Salaries	6,586	26,344	83,681	57,337		57,337	31.5%	
4002	Memory Cafe salaries	1,634	6,640	10,000	3,360		3,360	66.4%	6,640

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Code	Heading	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4212	Christmas Activities	0	0	1,500	1,500		1,500	0.0%	
4320	Youth Engagement	154	154	1,000	846		846	15.4%	
4330	Memory Cafe	253	1,667	5,000	3,333	336	2,997	40.1%	
4331	Memory Cafe Consumables	30	88	2,500	2,412	325	2,087	16.5%	
4332	CD Aspirations	0	0	3,834	3,834		3,834	0.0%	
4401	Web Site & Social Media	61	61	500	439		439	12.2%	
4402	Marketing & Events	1,729	3,963	5,000	1,037		1,037	79.3%	
4412	Branding	245	245	500	255		255	49.0%	
4413	Consultation/Events	0	0	250	250		250	0.0%	
4416	Competitions	112	137	500	363		363	27.3%	
4418	Memorial benches	0	0	3,462	3,462		3,462	0.0%	
4629	Community Choices	238	2,099	7,500	5,401	420	4,981	33.6%	
	Community Development :- Indirect Expenditure	**11,041**	**41,397**	**125,227**	**83,830**	**1,081**	**82,749**	**33.9%**	**6,640**
	Net Income over Expenditure	**(9,787)**	**(38,965)**	**(106,765)**	**(67,800)**				
6000	plus Transfer From EMR	1,634	6,640						
	Movement to/(from) Gen Reserve	**(8,154)**	**(32,325)**						
501	Community Transport								
1002	Community Transport Fares	226	994	2,300	1,306			43.2%	
1003	Community Transport BSOG	0	(125)	250	375			(50.0%)	
	Community Transport :- Income	**226**	**869**	**2,550**	**1,681**			**34.1%**	**0**
4500	Bus Tax & Insurance	0	538	920	383		383	58.4%	
4501	Bus Fuel Costs	155	298	840	542		542	35.5%	
4502	Bus Servicing & Repairs	0	147	1,050	903		903	14.0%	
4504	Bus Driver Training	0	0	600	600		600	0.0%	
4505	Bus Admin/Misc	0	0	75	75		75	0.0%	
	Community Transport :- Indirect Expenditure	**155**	**983**	**3,485**	**2,502**	**0**	**2,502**	**28.2%**	**0**
	Net Income over Expenditure	**71**	**(114)**	**(935)**	**(821)**				
605	Capital Projects								
4705	GMF Build	0	0	0	0	640,590	(640,590)	0.0%	
	Capital Projects :- Direct Expenditure	**0**	**0**	**0**	**0**	**640,590**	**(640,590)**		**0**
4622	Councillor devices	336	353	1,000	647		647	35.3%	
	Capital Projects :- Indirect Expenditure	**336**	**353**	**1,000**	**647**	**0**	**647**	**35.3%**	**0**
	Net Expenditure	**(336)**	**(353)**	**(1,000)**	**(647)**				

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Detailed Income & Expenditure by Budget Heading 02/08/2023

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	1,751	505,889	1,039,778	533,889			48.7%	
Expenditure	92,740	410,136	1,116,781	706,645	653,160	53,485	95.2%	
Net Income over Expenditure	(90,989)	95,753	(77,003)	(172,756)				
plus Transfer From EMR	6,923	35,572						
Movement to/(from) Gen Reserve	(84,066)	131,325						