

ALDENHAM PARISH COUNCIL

Council Document

To review the latest financial statements

AGENDA item 10

Finance & General Purposes Committee Meeting
11th January 2021

Background

Please find attached the summary figures for all committees' year to date, this is up to the end of November 2020, eight months into the fiscal year, so we would expect expenditure to be about 66%. Overall the Council is on track. Please see the reports for specific comments.

Earmarked/Capital Reserves

There has been some expenditure from Earmarked and Capital Reserves this year as follows;

- £5750 - New flooring, removing walls and redecoration at Depot, as well as redecoration of public toilets.
- £39,777 - KGV mast rent was transferred to KGV Charity Trust
- £10,420 - Tree works at Fir Spring Wood.
- £10,905- Surveys and project manager's fees for allotment drive project. (Capital Reserves)
- £2,375 - Extra Christmas lights
- £560 - Website design work

Community Infrastructure Levy (CIL)

The balance in CIL currently stands at £380,725.96, of which £16,631.16 was received in October 2020.

These funds are allocated as stated below:

- £58,856.27 - CIL community grants (of which £1,562.85 has been paid)
- £12,260.48 - High Street Furniture restoration, of which £10,589 has been paid).
- £136,087.53 - KGV Playing Fields Improvements (including access road)
- £170,713.96 - Phillimore Rec improvements

Peter Evans

Parish Council Manager

These are the figures at the end of November -- Month 8 (66%)

<u>Code</u>	<u>INCOME</u>									
<u>Code</u>	<u>Description</u>	<u>Received</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Received YTD 2019/20</u>	<u>Reasons</u>			
1010	Compost Bags	630	1,200	-570	U	1,586	Some sales from depot at a reduced price as approaching out of date.			
1080	Agency SCS Income RCT	-00	3,296	-3,296	U	3,170	APC have agreed not to charge for services as Radlett Centre is shut			
	Expenditure									
<u>Code</u>	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>F/U</u>	<u>Spend YTD 2019/20</u>	<u>Reasons</u>			
4000	Salaries	68,540	67,932	-608	U	82,309	Budget has allowed for 2% increase in salaries from 1st April 2020 however agreed increase was 2.75%.			
4005	Overtime	81	400	319	F	9	Very little overtime as events cancelled			
4015	ERS NIC & Pension	23,484	22,224	-1,260	U	27,472	APC have added ill health liability cover to pension policy -- not budget for plus increase in salaries see above			
4030	Travel	71	464	393	F	324	Very little travel to meetings or training as all on line now.			
4100	Utilities	1,844	7,000	5,156	F	4,087	Credit note received for gas usage from March20-May 20. Also as R Centre is closed gas and electricity reduced.			
4140	Professional Fees	-00	2,581	2,581	F	1,375	No invoice so far			
4150	Audit & Accountancy	-1,190	230	1,420	F	300	Both internal audit fees paid awaiting external auditors invoice			
4200	Office Cost	2,430	3,645	1,215	F	2,943	Some equipment purchased to allow staff to work from home			
4225	IT	9,750	9,268	-482	U	7,095	New laptop and repairs to another one, not all budgeted for.			
4300	Agency Services	6,127	6,955	828	F	908	Annual HR charges and 3 months payroll agency services .			

4405	Asset Purchases	1,300	1,000	-300	U	-00	New laptop for PC
4410	R&M Premises	2,713	5,500	2,787	F	1,354	New fire alarm system installed so far.
4415	RCT Cleaning & Maintenance	2,891	5,458	2,567	F	7,847	Quartely charges made and supplies ordered before closure of the R Centre so far.
4437	N Plan expenditure	1,050	-00	-1,050	U	2,644	Contractors work on meetings with Hertsmere at the beginning of the year
4490	Misc Expenditure	52	336	284	F	422	Very little expenditure so far
4495	Compost Bags	-00	1,200	1,200	F	1,457	R Centre is closed so no replenishment of stock needed
	F = Favourable Variance						
	U = Unfavourable Variance						

Detailed Income & Expenditure by Phased Budget Heading 30/11/2020

Month No: 8

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration								
1010 Compost Bags Income	630	1,200	570	1,800			35.0%	
1020 Miscellaneous Income	284	336	53	500			56.7%	
1025 Bank Interest Received	1,942	2,000	58	3,000			64.7%	
1035 Walks booklet Income	2	0	(2)	0			0.0%	
1037 Footpath Maps Income	18	0	(18)	0			0.0%	
1076 Precept	686,613	686,612	(1)	686,612			100.0%	
1080 Agency Scs income - RCT	0	3,296	3,296	4,851			0.0%	
Administration :- Income	689,489	693,444	3,955	696,763			99.0%	0
4000 Salaries	68,540	67,932	(608)	101,898		33,358	67.3%	
4005 Overtime	81	400	319	600		519	13.6%	
4015 ERS NIC&Pension	23,484	22,224	(1,260)	35,664		12,180	65.8%	
4030 Travel	71	464	393	700		629	10.2%	
4100 Utilities - Gas,elec & water	1,844	7,000	5,156	11,000		9,156	16.8%	
4110 Insurance	11,676	11,539	(137)	11,539		(137)	101.2%	
4120 Telephone	729	800	71	1,200		471	60.7%	
4135 Office Rental	4,910	4,911	1	6,547		1,637	75.0%	
4140 Professional Fees	0	2,581	2,581	3,000		3,000	0.0%	
4150 Audit & Accountancy	(1,190)	230	1,420	2,600		3,790	(45.8%)	
4200 Office Cost	2,430	3,645	1,215	5,224		2,794	46.5%	
4225 IT	10,974	9,268	(1,706)	13,000		2,026	84.4%	
4240 Training	1,189	1,250	61	2,000		811	59.4%	
4300 Agency Services	6,127	6,955	828	7,500		1,373	81.7%	

Aldenham Parish Council

Detailed Income & Expenditure by Phased Budget Heading 30/11/2020

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4405 Asset Purchase	1,300	1,000	(300)	1,000		(300)	130.0%	
4410 R&M Premises	2,713	5,500	2,787	9,000		6,287	30.1%	
4415 RCT Cleaning & Maintenance	2,891	5,458	2,567	10,916		8,025	26.5%	
4437 Neighbourhood Plan Expenditure	1,050	0	(1,050)	0		(1,050)	0.0%	
4490 Miscellaneous Expenditure	52	336	284	500		448	10.4%	
4495 Compost Bags Costs	0	1,200	1,200	1,800		1,800	0.0%	
4497 Footpath Maps costs	0	0	0	100		100	0.0%	
4510 Subscriptions	2,292	2,150	(142)	2,500		208	91.7%	
4530 Radlett Centre Trust Grant	80,000	80,000	0	120,000		40,000	66.7%	
4531 RCT life cycle grant	16,000	16,000	0	16,000		0	100.0%	
4600 Election Costs	0	0	0	2,000		2,000	0.0%	
4610 Contingency	0	0	0	17,450		17,450	0.0%	
4612 Newberries Car Park Grant	6,383	6,384	1	8,512		2,129	75.0%	
4613 Chairman's Allowance	0	0	0	1,600		1,600	0.0%	
Administration :- Indirect Expenditure	243,546	257,227	13,681	393,850		150,304	61.8%	0
Net Income over Expenditure	445,943	436,217	(9,726)	302,913				

These are the figures at the end of November 2020-- Month 8 (66%)

INCOME							
<u>Code</u>	<u>Description</u>	<u>Received</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Received YTD 2019/20</u>	<u>Reasons</u>
1020	Misc. Income	1,411	50	1,361	F	40,126	
1150	Allotments Income	2,506	2,200	306	F	2,507	Extra tenants this year
EXPENDITURE							
<u>Code</u>	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Spend YTD 2019/20</u>	<u>Reasons</u>
4000	Salaries	61,150	68,800	7,650	F	55,394	Reduction in staff number by 1.62FTE for first 3 months so less salary costs.
4005	Overtime	520	2,400	1,880	F	2,294	Weekend overtime did not start until August (normally March) due to lockdown meaning no toilets open.
4015	ERS NIC&Pension	9,291	14,944	5,653	F	11,158	See comment above re salaries.
4030	Travel	86	400	314	F	316	Only weekend travel costs paid so far
4100	Utilities	1,696	3,200	1,504	F	1,318	Credit note received from company for electricity 2019/20.
4401	Open Space	9,216	6,400	-2,816	U	5,545	Various open spaces risk assessments plus usual maintenance as per works schedule.
4405	Asset Purchase	5,980	5,600	-380	U	4,890	Mapping/inventory device for OS purchased ,new flooring at the Depot and Wellhouse Dell fence .

4411	Depot	4,679	5,480	801	F	5,558	Normal expenditure this year.
4417	Fleet Management	3,934	3,649	-285	U	4,065	Normal expenditure this year.
4441	High Street	132	500	368	F	451	No bulbs planted in War memorial hanging baskets this year.
4451	Tree Management	5,012	4,000	-1,012	U	5,375	Trees removed on allotments and reduced at Scrubbits Wood plus KGV tree survey .
4492	Security	3,284	5,666	2,382	F	7,485	No lock ups being carried out at weekends, evening lock ups started in July.
	F = Favourable Variance						
	U = Unfavourable Variance						

Aldenharn Parish Council
Detailed Income & Expenditure by Phased Budget Heading 30/11/2020
Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>201 Open Spaces</u>								
1020 Miscellaneous Income	1,411	50	(1,361)	100			1411.0%	
1150 Allotments Income	2,471	2,200	(271)	2,200			112.3%	
1160 Site Rental	4,139	4,000	(139)	6,500			63.7%	
	8,021	6,250	(1,771)	8,800			91.2%	0
Open Spaces :- Income								
4000 Salaries	61,150	68,800	7,650	115,862		54,712	52.8%	
4005 Overtime	520	2,400	1,880	3,000		2,480	17.3%	
4015 ERS NIC&Pension	9,291	14,944	5,653	31,283		21,992	29.7%	
4030 Travel	86	400	314	600		514	14.4%	
4100 Utilities - Gas, elec & water	1,696	3,200	1,504	4,750		3,054	35.7%	
4120 Telephone	(0)	0	0	0		0	0.0%	
4240 Training	726	640	(86)	1,000		274	72.6%	
4401 Open spaces	9,216	6,400	(2,816)	9,500		284	97.0%	
4405 Asset Purchase	5,980	5,600	(380)	8,000		2,021	74.7%	
4411 Depot	4,679	5,480	801	9,400		4,721	49.8%	
4417 Fleet management	3,934	3,649	(285)	7,163		3,229	54.9%	
4441 High street	132	500	368	3,000		2,868	4.4%	
4451 Tree Management	5,012	4,000	(1,012)	8,000		2,988	62.6%	
4460 Protective Clothing	653	700	47	1,600		947	40.8%	
4490 Miscellaneous Expenditure	0	250	250	500		500	0.0%	
4492 Security	3,284	5,666	2,382	8,500		5,216	38.6%	
Open Spaces :- Indirect Expenditure	106,359	122,629	16,270	212,158	0	105,799	50.1%	0
Net Income over Expenditure	(98,337)	(116,379)	(18,042)	(203,358)				

These are the figures at the end of November -- Month 8 (66%)

INCOME							
<u>Code</u>	<u>Description</u>	<u>Received</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Received YTD 2019/20</u>	<u>Reasons</u>
1070	Grant R'yved - other	6,478	0	6,478	F	5,500	Grants recd for FOC will carried forward to 2021/22 plus £1000 sponsorship received for Xmas Tree.
1021	Winter Fair Income	-00	947	-947	U	1,165	No Winter Fair this year due to Covid19
EXPENDITURE							
<u>Code</u>	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>F/U</u>	<u>Spend YTD 2019/20</u>	<u>Reasons</u>
4015	ERS NIC&Pensions	6,087	5,720	-367	U	2,041	APC have purchased ill health liability insurance not budgeted for, plus salary increase of 2.75% agreed whereas budget assumed 2%
4040	External Staffing	-00	750	750	F	0	No Spring Around Radlett so contractor not required.
4226	Website Design & Maintenance	1,667	1,015	-652	U	937	New website completed , hosting paid in advance for a year .

4420	Christmas Lights	4,657	2,288	-2,369	U	2,787	Stress test required and some repairs works. Extra lights etc. purchased this year should be off-set by sponsorship from RSS&GBA and Griggs.
4433	Event -- Summer	-00	3,000	3,000	F	4,250	Events cancelled due to Covid19
4434	Event -- Winter Fair	283	3,000	2,717	F	5,522	Winter Fair cancelled due to R Centre being closed . APC hosted a virtual switch on of the lights on 22nd Nov 20.
4475	Newsletter Printing	4,186	7,000	2,814	F	6,911	No Spring edition of AR produced , on-line newsletter production instead , Autumn/Winter Edition of AR produced and delivered.
4490	Miscellaneous Expenditure	-00	336	336	F	0	Nothing so far .
4519	Grants	4,632	11,750	7,118	F	2,224	CAB grant of £5000 in this category plus Remembrance Day wreath and on line service. Community 1st grant of £876 not paid yet but accounted for (year end 19/20 accrual) .

F = Favourable Variance

U = Unfavourable Variance

Aldenham Parish Council

Detailed Income & Expenditure by Phased Budget Heading 30/11/2020

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
301 Community Development								
1020 Miscellaneous Income	0	0	0	500			0.0%	
1021 Winter Fair Income	0	947	947	1,000			0.0%	
1070 Grants R'ved - Other	6,978	0	(6,978)	0			0.0%	
1240 Newsletter Advertising Income	0	0	0	1,500			0.0%	
Community Development :- Income	6,978	947	(6,031)	3,000			232.6%	0
4000 Salaries	24,687	24,540	(147)	36,810		12,123	67.1%	
4005 Overtime	0	(15)	(15)	185		185	0.0%	
4015 ERS NIC&Pension	6,087	5,720	(367)	8,098		2,011	75.2%	
4030 Travel	0	240	240	360		360	0.0%	
4040 External Staffing	0	750	750	1,500		1,500	0.0%	
4226 Website Design & Maintenance	1,667	1,015	(652)	1,315		(352)	126.8%	
4405 Asset Purchase	2,250	2,250	0	4,000		1,750	56.3%	
4420 Christmas Lights	4,657	2,288	(2,369)	2,600		(2,057)	179.1%	
4432 Events	0	0	0	0		0	0.0%	
4433 Event - Summer	0	3,000	3,000	3,000		3,000	0.0%	
4434 Event - Winter Fair	283	3,000	2,717	4,000		3,717	7.1%	
4435 Event - varies	2,481	2,364	(117)	3,000		519	82.7%	
4438 Youth Council Expenditure	0	168	168	250		250	0.0%	
4470 Newsletter Delivery	750	800	50	1,000		250	75.0%	
4475 Newsletter Printing	4,186	7,000	2,814	8,000		3,814	52.3%	
4490 Miscellaneous Expenditure	0	336	336	500		500	0.0%	
4519 Grants	4,632	11,750	7,118	13,500		8,868	34.3%	
Community Development :- Indirect Expenditure	51,680	65,206	13,526	88,118	0	36,438	58.6%	0
Net Income over Expenditure	(44,702)	(64,259)	(19,557)	(85,118)				