

12/07/2019

Ash Parish Council

13:04

Balance Sheet as at 30 June 2019

31 March 2019

31 March 2020

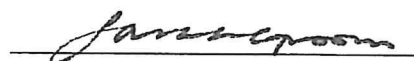
31 March 2019		31 March 2020	
Current Assets			
11,983	Trade Debtors	14,332	
19,085	VAT Control	16,103	
5,310	Prepayments	0	
6,000	Sundry Debtors	0	
34,851	Co-op Community Directplus Acc	70,917	
100,000	Close Bros FTI Account (1)	100,000	
100,000	Close Bros FTI Account (2)	100,000	
941,835	Nationwide Building Society	1,032,835	
250	Petty Cash Account	250	
1,219,314		1,334,437	
1,219,314	Total Assets	1,334,437	
Current Liabilities			
36,938	Trade Creditors	27,705	
13,930	Accruals	0	
3,500	PAYE/NIC Due	3,500	
2,553	Pension Due	2,553	
3,000	Income in Advance	0	
10,666	Deposits Control	10,649	
70,588		44,407	
1,148,727	Total Assets Less Current Liabilities	1,290,030	
Represented By			
95,606	General Reserve	236,910	
1,053,121	Earmarked Reserves	1,053,121	
1,148,727		1,290,030	

The above statement represents fairly the financial position of the authority as at 30 June 2019 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer



Date : 12/7/19

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Cemetery						
1001 Interment Fees	6,809	15,000	8,191			45.4%
1002 Memorial Fees	1,405	4,000	2,595			35.1%
1004 Grant of Rights Purchased	8,040	2,500	(5,540)			321.6%
Cemetery :- Income	16,254	21,500	5,246			75.6%
4011 Rates	1,970	1,850	(120)		(120)	106.5%
4012 Water Rates	0	150	150		150	0.0%
4017 Refuse Disposal	478	1,300	823		823	36.7%
4049 Grave Digging	375	5,000	4,625		4,625	7.5%
4104 Memorials (Temporary)	0	80	80		80	0.0%
Cemetery :- Indirect Expenditure	2,822	8,380	5,558	0	5,558	33.7%
Movement to/(from) Gen Reserve	13,432					
201 Lighting						
4014 Electricity & Gas	1,366	6,500	5,134		5,134	21.0%
4043 Equipment Maintenance	6,672	45,000	38,328		38,328	14.8%
Lighting :- Indirect Expenditure	8,038	51,500	43,462	0	43,462	15.6%
Movement to/(from) Gen Reserve	(8,038)					
301 Central Services						
1052 Community Fun Day Income	0	750	750			0.0%
Central Services :- Income	0	750	750			0.0%
4006 Protective Clothing/Uniforms	139	3,200	3,061		3,061	4.3%
4016 Cleaning Costs	0	300	300		300	0.0%
4038 CCTV/WiFi Airtime Licences	0	2,500	2,500		2,500	0.0%
4039 CCTV Maintenance Contract	5,088	5,673	585		585	89.7%
4040 Security Maintenance	125	6,500	6,375		6,375	1.9%
4045 Equipment & Small Tools	6,355	5,750	(605)		(605)	110.5%
4050 External Security Cost	999	3,000	2,001		2,001	33.3%
4052 Vehicle Motor Tax	0	500	500		500	0.0%
4054 Vehicle Maintenance	495	5,000	4,505		4,505	9.9%
4251 Community Fun Day	1,196	1,500	304		304	79.8%
Central Services :- Indirect Expenditure	14,397	33,923	19,526	0	19,526	42.4%
Movement to/(from) Gen Reserve	(14,397)					
302 Allotments						
1011 Rent Rec'd - Shawfield All'ts	0	2,900	2,900			0.0%

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1012 Rent Rec'd - Harpers All'ts	0	320	320			0.0%
Allotments :- Income	<u>0</u>	<u>3,220</u>	<u>3,220</u>			<u>0.0%</u>
4012 Water Rates	22	600	578		578	3.6%
Allotments :- Indirect Expenditure	<u>22</u>	<u>600</u>	<u>578</u>	<u>0</u>	<u>578</u>	<u>3.6%</u>
Movement to/(from) Gen Reserve	<u>(22)</u>					
<u>305 Charity - Carrington</u>						
1180 Ash PC Funding Grant	0	10,520	10,520			0.0%
Charity - Carrington :- Income	<u>0</u>	<u>10,520</u>	<u>10,520</u>			<u>0.0%</u>
4012 Water Rates	77	400	323		323	19.3%
4014 Electricity & Gas	18	200	182		182	9.1%
4042 Grounds Maintenance	414	2,000	1,586		1,586	20.7%
4999 Admin Reallocation	0	7,920	7,920		7,920	0.0%
Charity - Carrington :- Indirect Expenditure	<u>509</u>	<u>10,520</u>	<u>10,011</u>	<u>0</u>	<u>10,011</u>	<u>4.8%</u>
Movement to/(from) Gen Reserve	<u>(509)</u>					
<u>306 Charity - Harpers</u>						
1021 Letting Income (Not 310)	603	2,750	2,147			21.9%
1022 Pitch Fees	84	150	66			56.0%
1180 Ash PC Funding Grant	0	6,047	6,047			0.0%
Charity - Harpers :- Income	<u>687</u>	<u>8,947</u>	<u>8,260</u>			<u>7.7%</u>
4012 Water Rates	0	600	600		600	0.0%
4014 Electricity & Gas	181	1,200	1,019		1,019	15.1%
4017 Refuse Disposal	212	0	(212)		(212)	0.0%
4041 Property Maintenance	1,170	1,000	(170)		(170)	117.0%
4042 Grounds Maintenance	0	1,000	1,000		1,000	0.0%
4999 Admin Reallocation	0	5,147	5,147		5,147	0.0%
Charity - Harpers :- Indirect Expenditure	<u>1,563</u>	<u>8,947</u>	<u>7,384</u>	<u>0</u>	<u>7,384</u>	<u>17.5%</u>
Movement to/(from) Gen Reserve	<u>(875)</u>					
<u>307 Parks/Open Spaces</u>						
1013 Rent Rec'd - Ash Tennis Club	250	250	0			100.0%
1014 Rent Rec'd - Ash Football Club	396	900	504			44.0%
1160 Sponsorship Income	1,890	0	(1,890)			0.0%
Parks/Open Spaces :- Income	<u>2,536</u>	<u>1,150</u>	<u>(1,386)</u>			<u>220.5%</u>
4014 Electricity & Gas	25	350	325		325	7.1%
4042 Grounds Maintenance	2,359	19,550	17,191		17,191	12.1%

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4043 Equipment Maintenance	175	13,351	13,176		13,176	1.3%
4044 Equipment Hire	40	1,250	1,210		1,210	3.2%
4051 Petrol & Oil	502	3,850	3,348		3,348	13.1%
4056 Tree Works	380	10,000	9,620		9,620	3.8%
4180 Charities Grants	0	16,567	16,567		16,567	0.0%
4301 Roundabouts	1,592	2,500	908		908	63.7%
4302 Hanging Baskets	3,627	3,700	73		73	98.0%
4303 Ash in Bloom Expenses	0	600	600		600	0.0%
Parks/Open Spaces :- Indirect Expenditure	8,700	71,718	63,018	0	63,018	12.1%
Movement to/(from) Gen Reserve	(6,164)					
<u>308 Public Toilets</u>						
1177 GBC Concurrent Grants	0	9,360	9,360			0.0%
Public Toilets :- Income	0	9,360	9,360			0.0%
4012 Water Rates	0	1,200	1,200		1,200	0.0%
4014 Electricity & Gas	68	600	532		532	11.4%
4016 Cleaning Costs	0	1,500	1,500		1,500	0.0%
Public Toilets :- Indirect Expenditure	68	3,300	3,232	0	3,232	2.1%
Movement to/(from) Gen Reserve	(68)					
<u>309 Finance</u>						
1176 Precept	225,855	451,709	225,855			50.0%
1185 Council Tax Support Grant	22,493	44,986	22,493			50.0%
Finance :- Income	248,348	496,695	248,348			50.0%
4073 Loan Interest	0	1,200	1,200		1,200	0.0%
4074 Loan Capital Repaid	0	4,000	4,000		4,000	0.0%
4730 Asset Renewal Fund	0	18,470	18,470		18,470	0.0%
Finance :- Indirect Expenditure	0	23,670	23,670	0	23,670	0.0%
Movement to/(from) Gen Reserve	248,348					
<u>310 Ash Centre</u>						
1010 Rent Rec'd - CAB	2,375	9,500	7,125			25.0%
1031 Letting Income - Main Hall	6,387	16,500	10,113			38.7%
1032 Letting Income - Small Hall	1,511	5,000	3,489			30.2%
1033 Letting Income - Mtg Rms 1 & 2	925	2,500	1,575			37.0%
1051 Christmas Fair Income	0	200	200			0.0%
1179 Other Capital Grants	3,000	0	(3,000)			0.0%
1191 Feed In Tariff - Solar Panels	0	1,000	1,000			0.0%
Ash Centre :- Income	14,197	34,700	20,503			40.9%

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4011 Rates	7,242	8,000	758		758	90.5%
4012 Water Rates	430	4,000	3,570		3,570	10.8%
4014 Electricity & Gas	2,193	7,000	4,807		4,807	31.3%
4016 Cleaning Costs	1,749	8,000	6,251		6,251	21.9%
4017 Refuse Disposal	478	2,000	1,523		1,523	23.9%
4041 Property Maintenance	3,572	10,000	6,428		6,428	35.7%
4252 Christmas	0	2,500	2,500		2,500	0.0%
4255 Xmas otif Instal/Remove	0	1,500	1,500		1,500	0.0%
4256 TV Licence	0	150	150		150	0.0%
Ash Centre :- Indirect Expenditure	15,664	43,150	27,486	0	27,486	36.3%
Movement to/(from) Gen Reserve	(1,466)					
401 Administration						
1081 Photocopying Inc/Map Sales	0	100	100			0.0%
1089 Sundry Income	500	0	(500)			0.0%
1096 Interest Received	4,927	15,000	10,073			32.8%
1122 Franked Post Income	6	150	144			4.1%
Administration :- Income	5,433	15,250	9,817			35.6%
4001 Salaries and Wages	56,838	251,072	194,234		194,234	22.6%
4007 Courses/Conferences	0	500	500		500	0.0%
4008 Training	70	3,500	3,430		3,430	2.0%
4009 Travel	5	100	96		96	4.5%
4018 Health & Safety	1,876	6,000	4,124		4,124	31.3%
4021 Telephone & Fax	907	3,500	2,593		2,593	25.9%
4022 Postage	258	1,200	942		942	21.5%
4023 Stationery & Ref Books	326	1,000	674		674	32.6%
4024 Photocopying/Printing	1,135	4,000	2,865		2,865	28.4%
4025 Insurance	113	13,330	13,217		13,217	0.8%
4026 Subscriptions	3,803	6,000	2,197		2,197	63.4%
4028 Software/IT Support	2,054	7,500	5,446		5,446	27.4%
4030 Recruitment Advertising	0	1,250	1,250		1,250	0.0%
4031 Other Advertising	0	250	250		250	0.0%
4046 IT Equipment	0	250	250		250	0.0%
4061 Audit Fees (External)	(1,600)	1,600	3,200		3,200	(100.0%)
4062 Audit Fees (Internal)	(20)	1,650	1,670		1,670	(1.2%)
4063 Accountancy Support	662	650	(12)		(12)	101.9%
4064 Legal Fees	1,580	5,100	3,520		3,520	31.0%
4071 Bank Charges	35	50	15		15	70.0%
4409 Land Registry Searches	48	200	152		152	24.0%
4410 GDPR Compliance	65	5,000	4,935		4,935	1.3%

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4412 GBC Electricity Cards	(8,640)	0	8,640		8,640	0.0%
4999 Admin Reallocation	0	(13,068)	(13,068)		(13,068)	0.0%
Administration :- Indirect Expenditure	59,517	300,634	241,117	0	241,117	19.8%
Movement to/(from) Gen Reserve	(54,083)					
402 Local Democracy						
4033 Newsletter	0	3,500	3,500		3,500	0.0%
4035 Website	0	5,000	5,000		5,000	0.0%
4201 Chairmans Allowance	57	750	693		693	7.6%
4401 Grants/Donations - S 137	0	500	500		500	0.0%
4411 Grants Donations - Other Power	0	300	300		300	0.0%
Local Democracy :- Indirect Expenditure	57	10,050	9,993	0	9,993	0.6%
Movement to/(from) Gen Reserve	(57)					
404 GBC Electric Cards						
1412 GBC Electric Card Sales	5,095	0	(5,095)			0.0%
GBC Electric Cards :- Income	5,095	0	(5,095)			
Movement to/(from) Gen Reserve	5,095					
802 Capital Projects-CG						
1651 Street Lighting - Phase IX	0	811	811			0.0%
1652 Additional CCTV Cameras	0	2,270	2,270			0.0%
1654 PTS Carrington - Phase 1	0	5,226	5,226			0.0%
1655 PTS Harpers - Phase 1	0	4,857	4,857			0.0%
1656 Add Xmas Motifs Phase 2	0	1,892	1,892			0.0%
1657 Outdoor Gym Equipment	0	6,000	6,000			0.0%
1658 CCTV Cameras - Phase 3	0	5,000	5,000			0.0%
1659 Street Lightin - Phase X	0	16,000	16,000			0.0%
1660 Shawfield Tunnel Refurb	0	2,140	2,140			0.0%
1661 New Storage Unit Carrington	0	6,000	6,000			0.0%
1662 Street Lighting Phase XI	0	7,000	7,000			0.0%
1663 Carrington Play Equipment	(357)	14,000	14,357			(2.5%)
1665 CCTV/Wifi Nodes	0	7,000	7,000			0.0%
1666 New Tables Ash Centre	0	362	362			0.0%
1668 CG StreeL Lighting Phase XI	7,000	0	(7,000)			0.0%
Capital Projects-CG :- Income	6,643	78,558	71,915			8.5%
4648 Provision of Toilet - Cemetery	0	5,700	5,700		5,700	0.0%
4652 Additonal CCTV Cameras	0	18,576	18,576		18,576	0.0%

Detailed Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4654 PTS Carrington - Phase 1	0	13,451	13,451		13,451	0.0%
4655 PTS Harpers - Phase 1	0	12,714	12,714		12,714	0.0%
4656 Add Xmas Motifs - Phase 2	(522)	3,783	4,305		4,305	(13.8%)
4657 Outdoor Gym Equipment	0	15,000	15,000		15,000	0.0%
4658 Add CCTV Cameras - Phase 3	0	6,410	6,410		6,410	0.0%
4659 Street Lighting Phase X	0	9,588	9,588		9,588	0.0%
4660 Shawfield Tunnel Refurb	0	4,280	4,280		4,280	0.0%
4661 New Storage Unit Carrington	0	15,000	15,000		15,000	0.0%
4662 Street Lighting Phase XI	0	20,000	20,000		20,000	0.0%
4663 Carrington Play Equipment	6,188	40,000	33,813		33,813	15.5%
4665 CCTV/WiFi Nodes	0	20,000	20,000		20,000	0.0%
4666 New Tables Ash Centre	(30)	724	754		754	(4.1%)
4668 Street Lighting Phase XI	29,999	0	(29,999)		(29,999)	0.0%
4670 Cemetery Toilet	1,548	0	(1,548)		(1,548)	0.0%
4672 GDPR Server Move	8,951	0	(8,951)		(8,951)	0.0%
4909 EMR - Elections	400	0	(400)		(400)	0.0%
Capital Projects-CG :- Indirect Expenditure	<u>46,533</u>	<u>185,226</u>	<u>138,693</u>	<u>0</u>	<u>138,693</u>	<u>25.1%</u>
Movement to/(from) Gen Reserve	<u>(39,890)</u>					
Grand Totals:- Income	<u>299,193</u>	<u>680,650</u>	<u>381,457</u>			<u>44.0%</u>
Expenditure	<u>157,889</u>	<u>751,618</u>	<u>593,729</u>	<u>0</u>	<u>593,729</u>	<u>21.0%</u>
Net Income over Expenditure	<u>141,304</u>	<u>(70,968)</u>	<u>(212,272)</u>			
Movement to/(from) Gen Reserve	<u>141,304</u>					

Summary Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Cemetery	Income	16,254	21,500	5,246			75.6%
	Expenditure	2,822	8,380	5,558		5,558	33.7%
	Movement to/(from) Gen Reserve	<u>13,432</u>					
201 Lighting	Expenditure	8,038	51,500	43,462		43,462	15.6%
301 Central Services	Income	0	750	750			0.0%
	Expenditure	14,397	33,923	19,526		19,526	42.4%
	Movement to/(from) Gen Reserve	<u>(14,397)</u>					
302 Allotments	Income	0	3,220	3,220			0.0%
	Expenditure	22	600	578		578	3.6%
	Movement to/(from) Gen Reserve	<u>(22)</u>					
305 Charity - Carrington	Income	0	10,520	10,520			0.0%
	Expenditure	509	10,520	10,011		10,011	4.8%
	Movement to/(from) Gen Reserve	<u>(509)</u>					
306 Charity - Harpers	Income	687	8,947	8,260			7.7%
	Expenditure	1,563	8,947	7,384		7,384	17.5%
	Movement to/(from) Gen Reserve	<u>(875)</u>					
307 Parks/Open Spaces	Income	2,536	1,150	(1,386)			220.5%
	Expenditure	8,700	71,718	63,018		63,018	12.1%
	Movement to/(from) Gen Reserve	<u>(6,164)</u>					
308 Public Toilets	Income	0	9,360	9,360			0.0%
	Expenditure	68	3,300	3,232		3,232	2.1%
	Movement to/(from) Gen Reserve	<u>(68)</u>					
309 Finance	Income	248,348	496,695	248,348			50.0%
	Expenditure	0	23,670	23,670		23,670	0.0%
	Movement to/(from) Gen Reserve	<u>248,348</u>					
310 Ash Centre	Income	14,197	34,700	20,503			40.9%
	Expenditure	15,664	43,150	27,486		27,486	36.3%
	Movement to/(from) Gen Reserve	<u>(1,466)</u>					
401 Administration	Income	5,433	15,250	9,817			35.6%
	Expenditure	59,517	300,634	241,117		241,117	19.8%
	Movement to/(from) Gen Reserve	<u>(54,083)</u>					
402 Local Democracy	Expenditure	57	10,050	9,993		9,993	0.6%
404 GBC Electric Cards	Income	5,095	0	(5,095)			0.0%
802 Capital Projects-CG	Income	6,643	78,558	71,915			8.5%
	Expenditure	46,533	185,226	138,693		138,693	25.1%
	Movement to/(from) Gen Reserve	<u>(39,890)</u>					

Summary Income & Expenditure by Budget Heading 30/06/2019

Month No: 3

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	299,193	680,650	381,457			44.0%
Expenditure	157,889	751,618	593,729	0	593,729	21.0%
Net Income over Expenditure	<u>141,304</u>	<u>(70,968)</u>	<u>(212,272)</u>			
Movement to/(from) Gen Reserve	<u>141,304</u>					

Date: 15 July 2019

Monthly Accounts – Budget Monitoring Report

Executive Summary

Members are asked to consider the variances between the budget to date and spend to date and consider the actions required to correct any errors.

Recommendation to Amenities, Finance and Administration Committee (22 July 2019)

That Members note the explanation for the variances in the figures and agree the actions required to correct any errors.

1. Purpose of Report

1.1 Members are asked to note the monthly accounts for June 2019 and consider the variances between the budget and spend to date; and consider actions necessary to correct any errors.

2. Background

2.1 The Amenities, Finance and Administration Committee reviews the previous months accounts at each meeting. This report explains the variations between the budgeted and actual income and expenditure and allows Members to consider any appropriate action to be taken.

2.2 The column on the right hand side of the monthly accounts indicates what percentage of the budget has already been spent or recovered at the end of the month. At the end of the first quarter of the financial year (April to June), we would expect to see most percentages to read approx. 25%. A figure of around 100% means the whole of the year's budget has been spent or received.

2.3 This report does not expand on the over recovery of income for example, under Cemetery (101), where the Grant of Rights Purchased (1004) has already significantly exceeded this year's estimate.

2.4 Some expenses are paid in one lump sum for the year such as the Cemetery (101) Business Rates (4011). Other expenditure for activities such as the hanging baskets and Village Fete are also generally 100% spent during the Summer months.

2.5 Finally, the other discrepancy to bear in mind is where there has been income or expenditure on a budget code that has a budget of £0 in the second column, the "Current Annual Budget" column. That is, no transactions were intended in the year but have been made. One example, is the Harpers (306) Refuse Disposal (4017) because there was no waste collection from the Scout Hut, a new contract has been set up with Guildford Borough Council.

3. Variations

3.1 The table below sets out the significant variations at the end of June 2019 and comments on the reasons why this is:

	Code	% Variation	Comment and Recommendation
1	301 – 4039 CCTV Contract	89.7% Already Spent	With an increase in the number of CCTV cameras being maintained under this contract an increase in the annual budget is recommended for next year.
2	301 – 4045 Equipment and Small Tools	110% Already Spent	In January the Council agreed the purchase 17 new waste bins which were coded to this budget code which now shows as over-spent. A transfer from the general reserves is recommended to cover the £5,250 expenditure on the bins.
3	306 – 4041 Harpers Property Maintenance	117% Already Spent	The health and safety working group has been concentrating on essential works to bring the Scout Hut up to standard and works have included repairs to guttering and down pipes and radiators. No action required.
4	401 – 4063 Accountancy Support	101.9% Already Spent	Additional accountancy support has been utilised to support the Clerk including training from the financial software company and a SLAC locum. No action required.

3.2 It is recommended that the following Paragraph is added to the next review of the Council's Financial Regulations.

“The RFO shall regularly provide the council with a statement of receipts and payments to date under each heading of the budgets, comparing actual expenditure to the appropriate date as that planned in the budget. These statements are to be prepared at least at the end of each quarter and shall show explanations of material variances. For this purpose, “material” shall be in excess of £500 or 15% of the budget (allowing for annual payments and seasonal variations).

4. Options

4.1 Members may decide to:
a) Agree with the Clerk's recommendations; or
b) Agree an alternative course of action.

5. Implications on Crime and Disorder

5.1 The Crime and Disorder Act 1998 (Section 17) requires a parish council to consider the crime and disorder implications of any decision. There are no direct implications arising from this report.

6. Implications on Biodiversity

6.1 The Natural Environment and Communications Act 2006 (Section 40) requires parish councils to consider the impact any decisions will have on biodiversity. There are no direct biodiversity implications arising from this report.

7. Background Papers

7.1 June 2019 Monthly Accounts.