

Mayfield & Five Ashes Parish Council
Finance Report to 31 May 2019

1. Expenditure in the month

Expenditure during May 2019 was above average, large items of expenditure included:

- £ 2,920.13 for the office lease (First of two annual payments
- £6,608.30 (inc VAT) for the two speed indicating devices
- £2,245.48 for the street lights maintenance contract

2. Income in the Month

The following income was received:

- £6,000 was transferred in from Reserves for speed measures
- Sale of Rights of Ways Booklets
- Garden Plot Rental 2019/20
- Ground rent 2019/20

3. Accruals (Natwest Reserve bank account)

Interest of £0.84 was received for May 2019. There was no other movement in this account. Funds in the accruals account are itemised below:

Accruals Account Analysis:	£
Pavement Repair Donation (invoice not received)	250.00
Village Services budget carried forward:	
• War Memorial Maintenance	135.00
• Car Park Maintenance	241.00
• Litter Collection	80.00
• Parishes in Bloom	234.00
Recreational Services budget carried forward:	
• Additional Mowing & weed spraying	600.00
• Environmental Area Maintenance	200.00
Legal Fees budget carried forward (MMH Lease Renewal)	1,000.00
Interest	8.63
Community Donations (Details in Attachment 2)	2,224.28
Total	4,972.91

4. Reserves (Barclays Reserve Account)

£6000 was transferred to the current account in respect of Speed Measures Reserves for the speed indicating devices and tablet for speed data.

5. VAT

There are no outstanding VAT claims.

6. General Financial Health

The finances are in good health. It should be noted that the budget for office equipment purchase has been exceeded due to the purchase of a new projector that was not anticipated during budget preparation.

Janna Todd
Clerk & RFO

Attachments to this report:

- Attachment 1: Cash Financial Report Tables for May 2019
Attachment 2: Current account expenditure & income for May 2019
Attachment 3: Summary Management Report for May 2019

Current Account (NatWest)

	Notes	Entry	£
Opening bank cash balance at 01.05.19	1	A	54,990.37
Income in month (cleared)	2	B	280.00
Income from previous months (cleared in month)	3	C	0.00
Transfer in from Barclays Reserves account	4	D	6,000.00
Expenditure in month (paid, & cleared (inc VAT))	5	E	16,954.23
Expenditure from previous months cleared	6	F	0.00
Transfers out to Barclays Reserves account	7	G	0.00
Transfers out to Natwest Accruals Account			0.00
Cash c/f at bank at 31.05.19 [I=A+B+C+D-E-F-G]	9	H	44,316.14
Income in month (not yet received/still to clear)	8	I	0.00
Income from previous months (not yet received)	10	J	0.00
Expenditure in month (paid, cheque / DDM not yet cleared (inc VAT))	11	K	0.00
Expenditure from previous months (invoice received but not paid)	13	L	0.00
Overall position as at 31.05.19 [O=J+K-L]	14	M	44,316.14

Accruals Account (Natwest Reserves Account)

Opening cash balance as at 01.05.19			4,972.07
Expenditure in month			0.00
Income in month			0.00
Interest received in month			0.84
Cash c/f at 31.05.19			4,972.91

Accruals Account Analysis as at 31.05.19

• Mayfield Skate Park	110.98	
• Five Ashes War Memorial	48.20	
• Mayfield War Memorial	1,517.00	
• Open Door	548.10	
• Accruals/ Budget Carried Forward	2,740.00	
• Total Accrued Interest to Date	8.63	
• Total in Accruals Account		4,972.91

Reserve Account (Barclays)

Opening cash balance as at 01.05.19	142,017.38
Income in month	0.00
Transfer in from current/ accruals account	0.00
Expenditure in month	6,000.00
Interest received in month	0.00
Cash c/f at 31.05.19	136,017.38
Reserves and CIL analysis on following page	

Reserves Analysis as at 31.05.19		
• General Reserve (15% of precept)	16,063.00	
• Election expenses	3,750.00	
• Minor Projects and Provisions	15,375.00	
• Office Refurbishment	1,924.00	
• War Memorial Railings	5,000.00	
• Jubilee Wood Nature Trail	5,000.00	
• Disability Access	1,000.00	
• ESCC/WDC Derogation	3,000.00	
• Hedge/ Tree Cutting	3,000.00	
• Fingerpost Replacement	3,000.00	
• Streetlight Replacement / Upgrade	5,563.00	
• South Street Toilets 5 year maintenance	3,655.00	
• Five Ashes Speed Measures	0.00	
• Community Centre (Includes £7,381.12 CIL)	40,000.00	
• Community Projects	17,434.56	
• Graffiti Removal	200.00	
• Tourism	6,900.00	
• Walks Publications	1,300.00	
• Community Infrastructure Levy	3,711.43	
• Total Accrued Interest to date	141.39	
• Total Reserves		136,017.38

Community Infrastructure Levy Analysis as at 31.05.19			
CIL Received 2018/19 Financial Year			7,381.12
Cil Received 2019/20 Financial Year			3,711.43
CIL Expenditure			0.00
CIL c/f at 31.05.19			11,092.55

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Current Bank A/c

List of Payments made between 01/05/2019 and 31/05/2019

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/05/2019	PWLB	DDM	2,920.13	Direct Debit	Office Lease 2019/20 1 of 2
01/05/2019	Wealden District Council	DDM	118.00	Direct Debit	South Street Toilets Rates
01/05/2019	Wealden District Council	DDM	55.00	Direct Debit	Overflow Car Park Rates
08/05/2019	SWARCO Traffic Ltd	BACS	6,608.30	RF/GW	SWARCO Traffic Ltd
11/05/2019	SSE Southern Electric	DDM	45.93	Direct Debit	South St Toilets Electricity
13/05/2019	E.ON UK PLC	DDM	251.48	JW/GW	Streetlights Electricity 02/20
13/05/2019	Streetlights	BACS	2,245.48	JW/GW	St lights Maintenance Contract
13/05/2019	Handyman	BACS	242.32	JW/GW	Repairs to play areas
13/05/2019	Allsparks	BACS	165.05	JW/GW	Toilet Electrical Repairs
13/05/2019	S R Brentnall	BACS	320.00	JW/GW	2018/19 Internal Audit
13/05/2019	Allsparks	BACS	316.50	JW/GW	Xmas Lighting Repairs
16/05/2019	NEST	DDM	176.22	Direct Debit	Clerk's May 2019 Pension
16/05/2019	N Power Business	DDM	98.18	Direct Debit	Office Electricity
20/05/2019	F5CS Ltd	DEBIT CARD	185.94	RN/GW	Tablet for Speed Data
22/05/2019	Caretaker	BACS	327.50	RN/GW	South St Toilets/ Office Clean
22/05/2019	Compact Cutting	BACS	528.00	RN/GW	Mow / Strim Mayfield/Five Ashes
22/05/2019	Window Cleaner	BACS	6.00	RN/GW	Office Window Cleaning
22/05/2019	Litter Picker	BACS	108.00	RN/GW	Litter Picking 05/2019
22/05/2019	Just Projectors	BACS	780.00	RN/GW	Projector and Dongle
29/05/2019	British Telecom	DDM	78.91	Direct Debit	Office Telecoms
30/05/2019	Janna Todd	BACS	1,168.36	RN/GW	Clerk's May 2019 Salary
30/05/2019	HMRC PAYE & NI	BACS	208.93	RN/GW	Employee/yer NI/Tax 05/19
Total Payments			16,954.23		

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Current Bank A/c

Cash Received between 01/05/2019 and 31/05/2019

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
08/05/2019	Barclays A/c	Reserves	Speed Measures Reserves	6,000.00
01/05/2019	Four Winds	BACS	Sale of 10 X ROW Booklets	20.00
28/05/2019	Garden Plot 1	BACS	2019/20 Garden Plot Rent	37.50
29/05/2019	Garden Plot 8	BACS	2019/20 Garden Plot Rent	37.50
28/05/2019	Mayfield Band	BACS	2019/20 Ground Rent	35.00
22/05/2019	Mayfield Pre-School	BACS	2019/20 Ground Rent	150.00
Total Receipts				6,280.00

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Summary Income & Expenditure by Budget Heading 31/05/2019

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Av ailable	% Spent	
100	Precept	Income	53,545	107,089	53,545		50.0%	
101	Rents	Income	260	860	600		30.2%	
102	Interest NWB	Income	2	0	(2)		0.0%	
103	Grants Received	Income	58	458	400		12.7%	
105	Sundry Income	Income	3,763	1,634	(2,129)		230.3%	
401	Clerks Salary	Expenditure	2,670	19,879	17,209	17,209	13.4%	
402	Section 137 Grants	Expenditure	200	200	0	0	100.0%	
403	Grants	Expenditure	2,250	2,400	150	150	93.8%	
404	Village Services	Expenditure	1,408	22,378	20,970	20,970	6.3%	
405	Street Lighting Maintenance	Expenditure	1,871	11,966	10,095	10,095	15.6%	
	plus Transfer from EMR		0					
	Movement to/(from) Gen Reserve		(1,871)					
406	Community	Expenditure	2,810	15,602	12,792	12,792	18.0%	
407	Recreation	Expenditure	1,162	13,803	12,641	12,641	8.4%	
408	Rights of Way	Expenditure	0	5,450	5,450	5,450	0.0%	
409	Traffic	Expenditure	6,154	8,237	2,083	2,083	74.7%	
	plus Transfer from EMR		5,662					
	Movement to/(from) Gen Reserve		(493)					
410	Youth	Expenditure	0	500	500	500	0.0%	
411	Public Entertainment	Expenditure	1,000	1,000	0	0	100.0%	
413	Council Corporate Expenses	Expenditure	1,528	13,550	12,022	12,022	11.3%	
416	Projects	Expenditure	0	97,534	97,534	97,534	0.0%	
	plus Transfer from EMR		0					
	Movement to/(from) Gen Reserve		0					
417	Office Expenses	Expenditure	3,855	11,569	7,714	7,714	33.3%	
418	Assistant Clerk	Expenditure	0	100	100	100	0.0%	
419	National Insurance Costs	Expenditure	437	3,554	3,117	3,117	12.3%	
420	Lighting Energy	Expenditure	210	2,678	2,468	2,468	7.8%	
421	Reserves	Expenditure	0	31,442	31,442	31,442	0.0%	
Grand Totals:- Income			57,628	110,041	52,413		52.4%	
Expenditure			25,555	261,842	236,286	0	236,286	9.8%
Net Income over Expenditure			32,073	(151,801)	(183,873)			
plus Transfer from EMR			5,662					
Movement to/(from) Gen Reserve			37,734					