

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

1. Expenditure in the month

- Expenditure during March 2019 included the final instalment of the playground refurbishment amounting to £28,407.00 inc VAT.
- £3,143.40 was transferred to the Natwest Reserves Account for accruals and budgeted funds carried forward from 2018/19 to the next financial year for work that has not as yet taken place. The allocation of funding is indicated in the table in note three below.
- Transfers made to the Barclays Reserves account included:
 - Tourism Reserves: £6,900.00
 - Walks Publications: £1,300.00
 - Surplus funds allocated to Community Projects: £14,000.00

2. Income in the Month

There was no income received in the current account during March 2019.

3. Accruals (Natwest Reserve bank account)

Interest of £0.35 was received for March 2019. £3,143.40 was transferred in from the current account for accruals and budgeted funding carried forward from 2018/19.

Funds in the accruals account are itemised below:

Accruals Account Analysis:	£
Hall Hire	18.00
Streetlights Electricity for March 2019	256.40
Pavement Repair Donation (invoice not received)	250.00
Village Services budget carried forward:	
• War Memorial Maintenance	135.00
• Floral Displays	70.00
• Car Park Maintenance	300.00
• 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	6.89
Community Donations (Details in Attachment 2)	2,224.28
Total	5,374.57

4. Reserves (Barclays Reserve Account)

- Interest of £84.44 was received for the period 03/12/2018 – 03/03/2019.
- £22,200.00 was transferred in from the current account as itemised in note one above.
- £40,000 has been re-allocated to reserves for the community hall comprised of £32,618.88 from Community Projects Reserves and £7,381.12 from Community Infrastructure Levy.

5. VAT

A VAT claim of £10,711.35 for 2018/19 Quarter four has been submitted to the Inland Revenue.

6. General Financial Health

This month also represents the year-end position, which can be regarded as being highly satisfactory.

Janna Todd
Clerk & RFO

Attachments to this report:

- Attachment 1: Cash Financial Report Tables for March 2019
- Attachment 2: Current account expenditure & income for March 2019
- Attachment 3: Summary Management Report for March 2019
- Attachment 4: Detailed Management Report for March 2019

Current Account (NatWest)

	Notes	Entry	£
Opening bank cash balance at 01.03.19	1	A	65,354.11
Income in month (cleared)	2	B	0.00
Income from previous months (cleared in month)	3	C	0.00
Transfer in from Barclays account	4	D	0.00
Expenditure in month (paid, & cleared (inc VAT))	5	E	33,565.89
Expenditure from previous months cleared	6	F	80.25
Transfers out to Barclays Reserves account	7	G	22,200.00
Transfers out to Natwest Accruals Account			3,143.40
Cash c/f at bank at 31.03.19 [I=A+B+C+D-E-F-G]	9	H	6,364.57
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 31.03.19 [O=J+K-L]	14	M	6,364.57

Accruals Account (Natwest Reserves Account)

Opening cash balance as at 01.03.19			2,230.82
Expenditure in month			0.00
Income in month			3,143.40
Interest received in month			0.35
Cash c/f at 31.03.19			5,374.57

Accruals Account Analysis as at 31.03.19

• 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	3,143.40	
• Total Accrued Interest to Date	6.89	
• Total in Accruals Account		5,374.57

Reserve Account (Barclays)

Opening cash balance as at 01.03.19	111,021.51
Income in month	0.00
Transfer in from current/ accruals account	22,200.00
Expenditure in month	0.00
Interest received in month	84.44
Cash c/f at 31.03.19	133,305.95
Reserves analysis on following page	

Reserves Analysis as at 31.03.19		
• 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	
• 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	6,000.00	
• Community Centre (Includes £7,381.12 CIL)	40,000.00	
• Community Projects	17,434.56	
• Grafitti Removal	200.00	
• Tourism	6,900.00	
• Walks Publications	1,300.00	
• Community Infrastructure Levy	0.00	
• Total Accrued Interest to date	141.39	
• Total Reserves		133,305.95

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Time: 12:48		Current Bank A/c			
List of Payments made between 01/03/2019 and 31/03/2019					
Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
06/03/2019	Window Cleaner	BACS	6.00	CL/DR	Office Window Cleaning
06/03/2019	Mayfield Memorial Hall	BACS	22.50	CL/DR	Hall Hire 11/02/19
08/03/2019	Viking Direct	DEBIT CARD	50.36	JW/DR	15 Reams A4 Paper
11/03/2019	Wealden District Council	DEBIT CARD	117.00	JW/DR	Planning Application Fee
13/03/2019	Caretaker	BACS	300.00	JW/DR	SthSt Toilet/Office Clean 2/19
13/03/2019	E.ON UK PLC	BACS	231.59	JW/DR	Streetlights Electricity 02/20
14/03/2019	Information Commissioner Offic	DDM	35.00	Direct Debit	Data Protection Subscription
18/03/2019	NEST	DDM	162.28	Direct Debit	Clerk's Pension 03/2019
20/03/2019	Infinite Playgrounds	BACS	28,407.00	CL/DR	Playground Refurbishment
20/03/2019	Litter Picker	BACS	72.00	CL/DR	Litter Picking 03/19
20/03/2019	Castle Water	BACS	132.75	CL/DR	South Street Toilets Water
28/03/2019	Castle Water	DDM	55.74	Direct Debit	Office Water to 03/2020
28/03/2019	Wealden District Council	DDM	675.00	Direct Debit	Litter/ Dog Bin Empty 18/19 Q4
29/03/2019	Caretaker	BACS	337.75	JW/DR	SthStToilet/Office Clean 3/19
29/03/2019	Compact Cutting	BACS	204.00	JW/DR	Court Meadow Boundary Posts
29/03/2019	Janna Todd for MAFAPC	BACS	52.65	JW/DR	Travelling Expenses 18/19 Q4
29/03/2019	Janna Todd	BACS	1,382.75	JW/DR	Clerk Salary 3/19 & Overtime
29/03/2019	Costain Ltd - ESCC	BACS	564.50	JW/DR	Replacement Car Park Sign
29/03/2019	HMRC PAYE & NI	BACS	373.55	JW/DR	Employee/yer Tax/NI 03/19
29/03/2019	British Telecom	DDM	77.90	Direct Debit	Office Telecoms
29/03/2019	Jerry Watkiss for MAFAPC	BACS	116.12	DR/RN	Circular Walks Leaflets
29/03/2019	Agrifactors Ltd	BACS	180.00	DR/RN	Replaement Seesaw Gaskett
29/03/2019	Tesco Stores Ltd	DEBIT CARD	9.45	RN/CL	Stationery/ Sundry Items
29/03/2019	Nat West Reserve A/c	Accruals	3,143.40		Accruals/ Budget C-Forw ard
29/03/2019	Barclays A/c	Tourism	8,200.00		Tourism Reserves
29/03/2019	Barclays A/c	Reserves	14,000.00		Unallocated Projects
Total Payments			58,909.29		

Summary Income & Expenditure by Budget Heading 31/03/2019

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Precept	Income	107,089	107,089	0		100.0%
101	Rents	Income	715	860	145		83.1%
102	Interest NWB	Income	6	0	(6)		0.0%
103	Grants Received	Income	293	342	49		85.7%
105	Sundry Income	Income	55,638	47,610	(8,028)		116.9%
106	Interest Barclays	Income	236	0	(236)		0.0%
107	Donations	Income	1,610	0	(1,610)		0.0%
401	Clerks Salary	Expenditure	17,126	16,653	(473)	(473)	102.8%
402	Section 137 Grants	Expenditure	100	100	0	0	100.0%
403	Grants	Expenditure	2,150	2,250	100	100	95.6%
404	Village Services	Expenditure	15,776	21,075	5,299	5,299	74.9%
405	Street Lighting Maintenance	Expenditure	7,449	14,920	7,471	7,471	49.9%
406	Community	Expenditure	7,215	23,430	16,215	16,215	30.8%
407	Recreation	Expenditure	8,284	11,475	3,191	3,191	72.2%
408	Rights of Way	Expenditure	1,485	4,650	3,165	3,165	31.9%
409	Traffic	Expenditure	764	15,566	14,802	14,802	4.9%
410	Youth	Expenditure	1,019	500	(519)	(519)	203.7%
411	Public Entertainment	Expenditure	1,000	1,000	0	0	100.0%
413	Council Corporate Expenses	Expenditure	5,293	9,450	4,157	4,157	56.0%
416	Projects	Expenditure	49,631	98,611	48,980	48,980	50.3%
	plus Transfer from EMR		1,378				
	Movement to/(from) Gen Reserve		<u>(48,253)</u>				
417	Office Expenses	Expenditure	8,808	11,361	2,553	2,553	77.5%
418	Assistant Clerk	Expenditure	36	100	64	64	36.0%
419	National Insurance Costs	Expenditure	2,771	2,767	(4)	(4)	100.2%
420	Lighting Energy	Expenditure	2,302	2,550	248	248	90.3%
421	Reserves	Expenditure	0	15,379	15,379	15,379	0.0%
	Grand Totals:- Income		165,587	155,901	(9,686)		106.2%
	Expenditure		131,210	251,837	120,627	0	120,627
	Net Income over Expenditure		<u>34,377</u>	<u>(95,936)</u>	<u>(130,313)</u>		
	plus Transfer from EMR		1,378				
	Movement to/(from) Gen Reserve		<u>35,755</u>				

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Detailed Income & Expenditure by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Precept</u>							
1076 Precept	107,089	107,089	0			100.0%	
<u>101 Rents</u>							
1080 Rent Income	225	230	5			97.8%	
1081 Rent Fair	200	350	150			57.1%	
1082 Rent income allotments	290	280	(10)			103.6%	
<u>102 Interest NWB</u>							
1090 Bank Interest NWB	6	0	(6)			0.0%	
<u>103 Grants Received</u>							
1100 Grants Received	0	342	342			0.0%	
1102 WDC Support Grant	293	0	(293)			0.0%	
<u>105 Sundry Income</u>							
1113 ROW Booklet Sales	60	50	(10)			120.0%	
1115 Sundry Income	320	0	(320)			0.0%	
1120 WDC Community Toilet Scheme	1,203	1,560	357			77.1%	
1122 Section 106/ CIL Funds	54,055	46,000	(8,055)			117.5%	
<u>106 Interest Barclays</u>							
1091 Bank Interest Barclays	236	0	(236)			0.0%	
<u>107 Donations</u>							
1101 Donations Received	1,610	0	(1,610)			0.0%	
<u>401 Clerks Salary</u>							
4000 Salary - Clerk	(14,727)	(14,219)	(508)		(508)	103.6%	
4003 Clerk's Employee NI	(1,044)	(983)	(61)		(61)	106.2%	
4005 Clerk's Employee Tax	(978)	(971)	(7)		(7)	100.7%	
4007 Clerk's Pension Contribution	(377)	(480)	103		103	78.5%	
<u>402 Section 137 Grants</u>							
4010 S137 Grants	(100)	(100)	0		0	100.0%	
<u>403 Grants</u>							
4020 Grants	(2,150)	(2,250)	100		100	95.6%	
<u>404 Village Services</u>							
4030 Floral Displays	(3,580)	(3,650)	70		70	98.1%	
4032 Litter Bin Clearance	(500)	(575)	75		75	87.0%	
4034 Dog Bin Clearance	(1,750)	(1,950)	200		200	89.7%	
4036 Litter Collection - Villages	(1,080)	(1,160)	80		80	93.1%	
4038 Winter Protection	(170)	(500)	330		330	34.0%	
4042 Graveyard maintenance	(1,000)	(1,000)	0		0	100.0%	
4044 Clock (church) maintenance	(212)	(300)	88		88	70.7%	
4045 War Memorial area maintenance	(65)	(200)	135		135	32.3%	

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Detailed Income & Expenditure by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4046 Seats and Benches - Villages	(460)	(860)	400		400	53.5%	
4050 Notice Boards - Village Maint.	(10)	(120)	110		110	8.3%	
4052 Bus Shelters	(194)	(250)	56		56	77.7%	
4053 Christmas Street Lights	(976)	(500)	(476)		(476)	195.3%	
4055 South Street Toilets	(3,734)	(3,780)	46		46	98.8%	
4056 South Street Toilet Utilities	(761)	(1,200)	439		439	63.4%	
4058 South Street Toilet Rates	(1,152)	(1,275)	123		123	90.4%	
4061 South Street Toilet Disposable	(84)	(250)	166		166	33.4%	
4063 South Street Toilet Mtenance	(49)	(350)	301		301	13.9%	
4064 South Street Toilets Refurb (5	0	(3,155)	3,155		3,155	0.0%	
405 <u>Street Lighting Maintenance</u>							
4065 Lighting Contract Maintenance	(3,742)	(3,750)	8		8	99.8%	
4068 Lighting Out of Contract Mtce	(1,770)	(3,670)	1,900		1,900	48.2%	
4070 Replacement of Street Lights	(1,937)	(7,500)	5,563		5,563	25.8%	1,937
406 <u>Community</u>							
4078 Security	(6)	(100)	95		95	5.5%	
4080 Resilience Planning	0	(100)	100		100	0.0%	
4083 Village Functions	0	(100)	100		100	0.0%	
4085 Library Support	0	(3,300)	3,300		3,300	0.0%	
4088 Community Bus Service	(2,880)	(2,930)	50		50	98.3%	
4089 Tourism	(611)	(7,500)	6,889		6,889	8.1%	
4090 Website Maintenance	(440)	(1,400)	960		960	31.4%	
4092 ESCC Grass Cutting Contributio	(2,513)	0	(2,513)		(2,513)	0.0%	
4094 Parish In Bloom	(766)	(1,000)	234		234	76.6%	
4096 Community Warden	0	(7,000)	7,000		7,000	0.0%	
407 <u>Recreation</u>							
4098 Allotments	0	(175)	175		175	0.0%	
4099 Allotment Lease Sth St WDC	(150)	(150)	0		0	100.0%	
4100 Play Area Maint. - Mayfield	(1,823)	(1,600)	(223)		(223)	113.9%	
4103 Play Area Maint. - Five Ashes	(294)	(750)	456		456	39.2%	
4105 Mow ing Large Areas M & FA	(2,487)	(3,300)	813		813	75.4%	
4106 Mow ing & Strimming Five Ashes	(1,065)	(750)	(315)		(315)	142.0%	
4107 Mow ing & Strimming Mayfield	(1,324)	(1,500)	176		176	88.3%	
4108 Crt Meadow - Seats/Benches	0	(250)	250		250	0.0%	
4113 Maintenance of Boundaries	(410)	(500)	90		90	82.0%	
4115 Safety Inspections	(180)	(280)	100		100	64.3%	
4118 Environmental Areas	(550)	(770)	220		220	71.4%	
4120 Play Ground Maint.	0	(750)	750		750	0.0%	
4122 Graffiti Removal	0	(100)	100		100	0.0%	
4135 Jubilee Wood Maintenance	0	(600)	600		600	0.0%	

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Detailed Income & Expenditure by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>408 Rights of Way</u>							
4148 Stiles and Gates	0	(150)	150		150	0.0%	
4152 Tree Works	(1,369)	(3,000)	1,631		1,631	45.6%	
4155 Walks Publications	(116)	(1,500)	1,384		1,384	7.7%	
<u>409 Traffic</u>							
4165 Road and Pavement Maint.	0	(300)	300		300	0.0%	
4170 Road Sign Finger Signposts	(110)	(396)	286		286	27.8%	
4174 MH Car Park Maintenance	0	(300)	300		300	0.0%	
4176 MH Overflow Car Park Rates	(540)	(570)	30		30	94.7%	
4178 Five Ashes Speed measures	(114)	(14,000)	13,886		13,886	0.8%	
<u>410 Youth</u>							
4195 Organised Events	(1,019)	(500)	(519)		(519)	203.7%	
<u>411 Public Entertainment</u>							
4220 Bonfire Festival	(1,000)	(1,000)	0		0	100.0%	
<u>413 Council Corporate Expenses</u>							
4230 Elections	0	(2,500)	2,500		2,500	0.0%	
4245 Subscriptions	(1,585)	(1,600)	15		15	99.1%	
4251 Room Hire (Council Meetings)	(193)	(300)	107		107	64.3%	
4260 Training	(668)	(700)	32		32	95.4%	
4270 Professional fees (eg legal)	0	(1,000)	1,000		1,000	0.0%	
4280 Auditors fees	(710)	(850)	140		140	83.5%	
4300 Insurance	(2,109)	(2,300)	191		191	91.7%	
4305 Councillors Allow ances	(28)	(200)	172		172	14.1%	
<u>416 Projects</u>							
4376 Fingerpost Refurbishment	(408)	(4,200)	3,792		3,792	9.7%	
4382 ESCC/WDC Derogation	0	(3,000)	3,000		3,000	0.0%	
4384 Hedge/ Tree Cutting	0	(3,000)	3,000		3,000	0.0%	
4385 Mayfield War Memorial	0	(5,000)	5,000		5,000	0.0%	
4386 Office Refurbishment	0	(9,424)	9,424		9,424	0.0%	
4388 High Street Improvement Progra	0	(7,000)	7,000		7,000	0.0%	
4390 Mayfield Play Area Upgrade	(47,345)	(46,000)	(1,345)		(1,345)	102.9%	
4392 Jubilee Wood Nature Trail	0	(5,000)	5,000		5,000	0.0%	
4394 Community Projects	(1,878)	(15,987)	14,109		14,109	11.7%	1,378
<u>417 Office Expenses</u>							
4420 Rates	0	(1,750)	1,750		1,750	0.0%	
4421 Water	(99)	(40)	(59)		(59)	247.5%	
4422 Electricity	(267)	(250)	(17)		(17)	106.7%	
4423 Waste Water	(81)	(60)	(21)		(21)	134.8%	
4430 Manor House office insurance	(100)	(200)	100		100	49.9%	

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Detailed Income & Expenditure by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4441 Office rent / PWLB loan repay	(5,840)	(5,845)	5		5	99.9%	
4442 Office Equip. Repair	(50)	(300)	250		250	16.7%	
4444 OfficeEquip. Purchase	(213)	(300)	87		87	71.0%	
4445 Stationery	(216)	(250)	34		34	86.6%	
4447 Office support/secretarial	(50)	(100)	51		51	49.5%	
4448 Postage	(54)	(60)	6		6	89.8%	
4450 Miscellaneous Expenses	(472)	(500)	28		28	94.5%	
4451 RBS Accounting Software	(119)	(150)	31		31	79.3%	
4455 Office Maintenance	(104)	(500)	397		397	20.7%	
4457 Office Cleaning	(324)	(306)	(18)		(18)	105.9%	
4460 Telecoms (inc B/B)	(820)	(750)	(70)		(70)	109.4%	
418 <u>Assistant Clerk</u>							
4480 Salary - Assistant Clerk	(36)	(100)	64		64	36.0%	
419 <u>National Insurance Costs</u>							
4490 National Insurance (employers)	(1,201)	(1,131)	(70)		(70)	106.2%	
4491 Employer Pension Contribution	(1,570)	(1,636)	66		66	96.0%	
420 <u>Lighting Energy</u>							
4500 Street Lighting - Energy	(2,302)	(2,550)	248		248	90.3%	
421 <u>Reserves</u>							
9000 Expenditure from Reserves	0	(4)	4		4	0.0%	
9010 Minor Projects/ Provisions	0	(15,375)	15,375		15,375	0.0%	
Grand Totals:- Income	165,587	155,901	(9,686)			106.2%	
Expenditure	131,210	251,837	120,627	0	120,627	52.1%	
Net Income over Expenditure	34,377	(95,936)	(130,313)				
plus Transfer from EMR	1,378						
Movement to/(from) Gen Reserve	35,755						