

**Mayfield & Five Ashes Parish Council**  
**Full Council Finance Report to 31 March 2020**

**1. Expenditure in the month**

Expenditure from the current account during March 2020 amounted to £6,491.84 which is a little below average and all expenditure was anticipated.

Due to the coronavirus pandemic it was not possible to hold a meeting to agree end of year transfers to Reserves. The following allocation of reserves will be transferred to the reserves account during April 2020:

Emergency Funding:	£10,000
Community Centre:	£10,000
Legal Fees:	£ 2,000
Community Projects:	£ 2,000
Skate Park:	£ 1,000

**Authorisation of payments:**

Due to the current government restrictions an emergency scheme of delegation has been approved and all expenditure from 30 March 2020 until further notice has been authorised via email by members of the Finance and General Purposes Executive.

**2. Income in the Month**

£1,500 was transferred in from the reserves account.

An invoice for £401.00 to Wealden District Council for the 2019/20 quarter 4 Community Toilet Scheme contribution was issued however the payment was not received before the end of the month.

**3. Accruals (Natwest Reserve bank account)**

Interest of £0.39 was received for March 2020.

Funds in the accruals account are itemised below:

<b>Accruals Account Analysis:</b>	<b>£</b>
Interest	13.22
Community Donations (Details in Attachment 2)	2,224.28
<b>Total</b>	<b>2,237.50</b>

**4. Reserves (Barclays Reserve Account)**

£1,500 was transferred to the current account from Community Hall reserves.

**5. VAT**

The 2019/20 quarter 4 VAT claim of £2,581.02 has been submitted to the Inland Revenue.

**6. General Financial Health**

This month also represents the 2019/20 year-end position, which can be regarded as being highly satisfactory. The end of year surplus in the current account is due to the delayed decision on allocation of reserves for various projects including the Mayfield Community Centre.

Janna Todd  
Clerk & RFO

**Attachments to this report:**

Attachment 1:	Cash Financial Report Tables for March 2020
Attachment 2:	Current account expenditure for March 2020
Attachment 3:	Current account income for March 2020
Attachment 4:	Summary Management Report for March 2020

## Current Account (NatWest)

	Entry	£
<b>Opening bank cash balance at 01.03.20</b>	A	<b>35,217.31</b>
Income in month (cleared)	B	5.00
Income from previous months (cleared in month)	C	0.00
Transfer in from Barclays/ Natwest Reserves accounts	D	1,500.00
Expenditure in month (paid, & cleared (inc VAT))	E	6,491.84
Expenditure in month (paid & cleared, invoice not received)	F	0.00
Expenditure from previous months cleared	G	90.33
Transfers out to Barclays Reserves account	H	0.00
Transfers out to Natwest Accruals Account	I	0.00
<b>Cash c/f at bank at 31.03.20 [I=A+B+C+D-E-F-G-H-I]</b>	J	<b>30,140.14</b>
Income in month (not yet received/still to clear)	K	401.00
Income from previous months (not yet received)	L	0.00
Expenditure in month (invoice not yet received)	M	259.87
Expenditure in month (paid, cheque / DDM not yet cleared (inc VAT))	N	0.00
Expenditure from previous months (invoice received but not paid)	O	0.00
<b>Overall position as at 31.03.20 [P=J+K+L+M-N-O]</b>	P	<b>30,281.27</b>

## Accruals Account (Natwest Reserves Account)

<b>Opening cash balance as at 01.03.20</b>	<b>2,237.11</b>
Expenditure in month	0.00
Income in month	0.00
Interest received in month	0.39
<b>Cash c/f at 31.03.20</b>	<b>2,237.50</b>

## Accruals Account Analysis as at 31.03.20

• 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	0.00
• Total Accrued Interest to Date	13.22
<b>• Total in Accruals Account</b>	<b>2,237.50</b>

## Reserve Account (Barclays)

<b>Opening cash balance as at 01.03.20</b>	<b>139,726.37</b>
Income in month	0.00
Transfer in from current/ accruals account	0.00
Expenditure in month	1,500.00
Interest received in month	87.12
<b>Cash c/f at 31.03.20</b>	<b>138,313.49</b>

Reserves and Community Infrastructure Levy analysis on following page

**Attachment 1  
(Continued)**

<b>Reserves Analysis as at 31.03.20</b>		
• 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	1,590.00	
• 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	4,155.00	
• Legal Fees	1,000.00	
• Community Centre (Includes £7,381.12 CIL)	39,860.00	
• Community Projects	15,104.56	
• Skate Park	350.00	
• Grafitti Removal	300.00	
• Tourism	3,900.00	
• Walks Publications	1,300.00	
• Community Infrastructure Levy	12,547.81	
• Total Accrued Interest to date	531.12	
• <b>Total Reserves</b>		<b>138,313.49</b>

<b>Community Infrastructure Levy Analysis as at 31.03.20</b>		
CIL Received 2018/19 Financial Year		7,381.12
Cil Received 2019/20 Financial Year		12,547.81
CIL Expenditure		0.00
<b>CIL c/f at 31.03.20</b>		<b>19,928.93</b>

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## Current Bank A/c

## List of Payments made between 01/03/2020 and 31/03/2020

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
09/03/2020	LCN.com	DEBIT CARD	2.00	CL/DR	Email Storage Top-up
11/03/2020	Caretaker	BACS	310.00	CL/DR	Office/South St Toilets Clean
11/03/2020	Window Cleaner	BACS	6.00	CL/DR	Office Window Cleaning
11/03/2020	Royal Mail Group Ltd	BACS	10.37	CL/DR	Consultation Prepaid Postage
11/03/2020	Caretaker	BACS	337.75	CL/DR	Office/South St Toilets Clean
11/03/2020	E.ON UK PLC	BACS	243.11	CL/DR	Streetlights Electricity 02/20
11/03/2020	Mayfield Memorial Hall	BACS	25.00	CL/DR	10/02/20 Meeting Hall Hire
11/03/2020	Business Stream	BACS	50.25	CL/DR	Office Waste Water
11/03/2020	David Peacock	BACS	180.00	CL/DR	Signs for Information Kiosk
13/03/2020	The Range	DEBIT CARD	3.98	JW/GW	Cleaning Products
13/03/2020	Information Commissioners Off	DDM	35.00	Direct Debit	Data Protection Fee 03/2020
16/03/2020	NEST	DDM	176.22	Direct Debit	Clerk's March 2020 Pension
17/03/2020	Post Office Ltd	DEBIT CARD	15.72	JW/GW	1st & 2nd Class Stamps
23/03/2020	Streetlights	BACS	72.30	JW/GW	Repairs to Streetlight 69
23/03/2020	EJC Ducann	BACS	60.00	JW/GW	Winter Grit Storage 01-03/20
23/03/2020	C J Gray Plant Hire	BACS	93.48	JW/GW	Repairs to Overflow Car Park
23/03/2020	Litter Picker	BACS	72.00	JW/GW	Litter Picking 03/2020
23/03/2020	Cripps Pemberton Greenish	BACS	1,809.60	JW/GW	Cripps Pemberton Greenish
23/03/2020	D Kirkness	BACS	90.00	JW/GW	Office Support Cover
23/03/2020	Print Matters	BACS	36.00	JW/GW	2 X Information Boards
24/03/2020	N Power Business	DDM	123.97	Direct Debit	Office Electricity
30/03/2020	Janna Todd	BACS	98.28	F&GP Email	Travelling Expenses 9/19-03/20
30/03/2020	Janna Todd	BACS	1,168.36	F&GP Email	Clerk's 03/2020 Salary
30/03/2020	HMRC PAYE & NI	BACS	208.93	F&GP Email	Employee/yer Tax/NI 03/20
30/03/2020	Compact Cutting	BACS	300.00	F&GP Email	Weed Spray High St/Play Areas
30/03/2020	Castle Water	BACS	183.97	F&GP Email	South Street Toilets Water
30/03/2020	British Telecom	DDM	75.55	Direct Debit	Office Telecoms
30/03/2020	Wealden District Council	DDM	675.00	Direct Debit	Litter/ Dog Bin Emptying Q4
31/03/2020	B Blow	BACS	4.00	F&GP Email	Fertilizer for Flower Beds
31/03/2020	Mayfield Memorial Hall	BACS	25.00	F&GP Email	09/03/20 Meeting Hall Hire
<b>Total Payments</b>			<b>6,491.84</b>		

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## Current Bank A/c

## Cash Received between 01/03/2020 and 31/03/2020

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
26/03/2020	Barclays A/c	Reserves	Community Hall	1,500.00
11/03/2020	Lia Dear	BACS	Hire of Court Meadow Car Park	5.00
<b>Total Receipts</b>				<b>1,505.00</b>

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## Summary Income &amp; Expenditure by Budget Heading 31/03/2020

## 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	870	860	(10)		101.2%
102	Interest NWB	Income	6	0	(6)		0.0%
103	Grants Received	Income	116	458	342		25.3%
105	Sundry Income	Income	13,825	1,634	(12,191)		846.1%
	less Transfer to EMR		12,548				
	Movement to/(from) Gen Reserve		<u>1,277</u>				
106	Interest Barclays	Income	390	0	(390)		0.0%
107	Donations	Income	2,600	0	(2,600)		0.0%
401	Clerks Salary	Expenditure	16,611	19,879	3,268	3,268	83.6%
402	Section 137 Grants	Expenditure	200	200	0	0	100.0%
403	Grants	Expenditure	2,400	2,400	0	0	100.0%
404	Village Services	Expenditure	16,898	22,378	5,480	5,480	75.5%
405	Street Lighting Maintenance	Expenditure	5,226	11,966	6,740	6,740	43.7%
	plus Transfer from EMR		0				
	Movement to/(from) Gen Reserve		<u>(5,226)</u>				
406	Community	Expenditure	10,537	15,602	5,065	5,065	67.5%
	plus Transfer from EMR		3,000				
	Movement to/(from) Gen Reserve		<u>(7,537)</u>				
407	Recreation	Expenditure	10,137	13,803	3,666	3,666	73.4%
408	Rights of Way	Expenditure	0	5,450	5,450	5,450	0.0%
409	Traffic	Expenditure	7,837	8,237	400	400	95.1%
	plus Transfer from EMR		6,000				
	Movement to/(from) Gen Reserve		<u>(1,837)</u>				
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	5,162	13,550	8,388	8,388	38.1%
416	Projects	Expenditure	16,922	97,534	80,612	80,612	17.3%
	plus Transfer from EMR		7,745				
	Movement to/(from) Gen Reserve		<u>(9,177)</u>				
417	Office Expenses	Expenditure	9,652	11,569	1,917	1,917	83.4%
418	Assistant Clerk	Expenditure	27	100	73	73	27.0%
419	National Insurance Costs	Expenditure	2,600	3,554	954	954	73.2%
420	Lighting Energy	Expenditure	2,340	2,678	338	338	87.4%
421	Reserves	Expenditure	0	31,442	31,442	31,442	0.0%

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## Summary Income &amp; Expenditure by Budget Heading 31/03/2020

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	124,896	110,041	(14,855)			113.5%
Expenditure	107,549	261,842	154,292	0	154,292	41.1%
Net Income over Expenditure	<u>17,346</u>	<u>(151,801)</u>	<u>(169,147)</u>			
plus Transfer from EMR	16,745					
less Transfer to EMR	12,548					
Movement to/(from) Gen Reserve	<u>21,544</u>					