

ALDENHAM PARISH COUNCIL

Public Document

To receive the financial statements for quarter 3
(October -- December 2022)

AGENDA item 11b

Full Council meeting 30 January 2023

Here are the figures for all the cost centres at end December (9 months), so we would expect income and expenditure to be about 75% of budget. The actual figures are attached, but I will report on large variances especially in quarter 3.

Admin

This covers the offices and the general operating of the council, including Radlett Centre costs where they are shared between RCT and APC.

In quarter 2 income was £333,678 against an expected budget of £331,404. This is mainly due to the receipt of £1,216 dividends from CCLA and £1,800 six monthly interest, as well as the second instalment of the precept. Year to date income is £5,035 over the budget.

In quarter 2 expenditure was £93,517 against an expected budget of £87,087. This is mainly due to the fact that the 2022 national pay award for staff was concluded in November and backdated until April 2022, difference of £3,914 on basic salary plus added national insurance costs of £1,435. The other increased expenditure was for professional fees to produce management plans for open spaces £5,000. Year to date this budget is on par with the budget.

Open Spaces

This covers all the Open Spaces owned or leased by the council, including the depot building, open spaces team and equipment. In quarter 2 income was £7,662 against an expected budget of £6,948 so more or less on target. Year to date income is above budget by £4,000.

In quarter 2 expenditure was £62,014 against a budget of £57,332. The main reason is still the cost of water for the depot area (which includes the allotments and bowls green), there were invoices for utilities of over £4,300 in October. Year to date this cost centre is over £16,000 overspent, which is mainly due to the utility bill of £15,000 received in September 2022.

Community

This covers the community events supported by the council as well as the website, social media and the Around Radlett magazine.

In quarter 2 income was £434 against a budget of £225 which was mainly from the Winter Fair. Year to date this is £11,700 over budget due to grants received towards the Queens Jubilee.

In quarter 2 expenditure was £17,835 against a budget of £14,130. This is mainly due to extra teats required by HertsCC Highways for the Christmas Lights (extra £2,000), plus £1,800 required to implement the road closure in Radlett for Remembrance Day parade, after the police advised APC that they were no longer providing that service. Year to date expenditure is over the budget by £12,600 but this is offset against the grants received.

Earmarked/Capital Reserves

There was expenditure from Earmarked Reserves/Capital Reserve on

- Solar Farm appeal, solicitor, barrister and landscape/heritage experts -- £66,537.
- Drainage reports and plans for allotment drive project -- £2,500
- Project Manager fees for Phillimore Rec Phase 2 - Car Park -- £1,325
- Purchase Ride-on-Mower for Open Spaces -- £13,870.

Community Infrastructure Levy (CIL)

- Expenditure in this period was on planning reports and submission to HBC for Phillimore Rec Phase 1 Café project -- £2,777, and a grant of £6,600 to Radlett District Guides in order to allow them to extend their patio at the rear of the Guide Hut.

APC received £168,419.71 CIL in October as at the 31 December 2022 is £682,255.84.

I attach the position year to date and reports on variations up until 31 December 2022 for your information.

Peter Evans
Council Manager

F&GP	Figures at end of December					Month 9 should be 75%
<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 2021/22</u> <u>Reasons</u>
1025	Bank interest recd	6,160	900	5,260 F		Dividends from CCLA have increased dramatically in 2022 compared with 2021, in November this was £700. In July 2021 Herts mere investment matured £2,200 recd so comparable figure is approx. £900 recd in 2021.
	Expenditure					
<u>Code</u>	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>F/U</u>	<u>Spend YTD 2021/22</u> <u>Reasons</u>
4000	Salaries	89,714	93,667	3,953 F		Planning Officer resigned Apr22 not replaced until Sept22.
4005	Overtime	1,716	378	-1,338 U		Overtime from Jubilee Events -- 2 days (one bank holiday)
4100	Utilities -- Gas/Elec/Water	6,733	8,000	1,267 F		All gas & electricity invoices up to date until end of Nov. However, usage increased as centre now fully open whereas in 2021 it was still shut until May.
4110	Insurance	17,191	14,388	-2,803 U		Both the building insurance for Radlett Centre and APC general policies have increased by £1500 this year.
4120	Telephone	1,016	1,625	609 F		All charges up to date-- less calls being made currently, budget allowed for new phone for CM not purchased.
4135	Office rental	3,601	-00	-3,601 U		As per IA advice - this need be shown as separate budget line, not as grant.
4140	Professional Fees	9,444	3,339	-6,105 U		New Management Plans on Open Spaces & advice re insurance&FOI claim against APC
4300	Agency Services	7,056	7,700	644 F		An increase in payroll fees were expected in 2022/23 which did not materialise.
4495	Compost Bags costs	282	1,342	1,060 F		Previous stocks being used up plus less sales

Aldenharn Parish Council

Detailed Income & Expenditure by Phased Budget Heading 31/12/2022

Month No: 9

Qtr 3 Budget Report Oct -- Dec

	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>101 Administration</u>								
1010 Compost Bags Income	144	450	306	1,800			8.0%	
1020 Miscellaneous Income	453	378	(75)	500			90.6%	
1025 Bank Interest Received	6,160	900	(5,260)	1,200			513.3%	
1035 Walks booklet income	1	0	(1)	0			0.0%	
1037 Footpath Maps Income	6	0	(6)	0			0.0%	
1076 Precept	661,495	661,495	0	661,495			100.0%	
Administration :- Income	668,258	663,223	(5,035)	664,995			100.5%	0
4000 Salaries	89,714	93,667	3,953	124,890		35,176	71.8%	
4005 Overtime	1,716	378	(1,338)	800		(916)	214.4%	
4015 ERS NIC&Pension	30,951	30,600	(351)	45,600		14,649	67.9%	
4030 Travel & other staff expenses	407	522	115	700		293	58.1%	
4100 Utilities - Gas, elec & water	6,733	8,000	1,267	10,000		3,267	67.3%	
4110 Insurance	17,191	14,388	(2,803)	12,000		(5,191)	143.3%	
4120 Telephone	977	1,625	648	2,000		1,023	48.9%	
4140 Professional Fees	6,944	3,339	(3,605)	4,000		(2,944)	173.6%	
4150 Audit & Accountancy	395	385	(10)	2,705		2,310	14.6%	
4200 Office Cost	3,943	3,996	53	5,329		1,386	74.0%	
4225 IT	10,349	10,450	101	16,320		5,971	63.4%	
4240 Training	1,578	1,350	(228)	2,000		422	78.9%	
4300 Agency Services	7,056	7,700	644	8,500		1,444	83.0%	
4405 Asset Purchase	0	0	0	16,500		16,500	0.0%	
4410 R&M Premises	1,345	1,000	(345)	1,000		(345)	134.5%	

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Detailed Income & Expenditure by Phased Budget Heading 31/12/2022

Month No: 9

Qtr 3 Budget Report Oct - Dec

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4475 Newsletter Printing	152	0	(152)	0		(152)	0.0%	
4490 Miscellaneous Expenditure	583	378	(205)	500		(83)	116.7%	
4495 Compost Bags Costs	282	1,342	1,060	1,800		1,518	15.7%	
4510 Subscriptions	2,407	2,600	193	2,600		193	92.6%	
4530 Radlett Centre Trust Grant	93,601	94,911	1,310	137,000		43,399	68.3%	
4532 KGV Trust Grant	10,000	10,000	0	10,000		0	100.0%	
4600 Election Costs	0	0	0	5,000		5,000	0.0%	
4610 Contingency	0	0	0	1,000		1,000	0.0%	
4612 Newberries Car Park Grant	4,745	7,500	2,755	10,000		5,255	47.4%	
4613 Chairman's Allowance	1,670	1,100	(570)	1,800		130	92.8%	
4991 Rathbones	100,000	0	(100,000)	0		(100,000)	0.0%	
Administration :- Indirect Expenditure	392,737	295,231	(97,506)	422,044	0	29,307	93.1%	0
Net Income over Expenditure	275,521	367,982	92,471	242,951				

Figures at: end of December		Month 9					Should be 75%
<u>Code</u>	<u>INCOME</u>						
	<u>Description</u>	<u>Received</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Received YTD 2021/22</u>	<u>Reasons</u>
1020	Miscellaneous Income	5,592	75	5,517	F	50	Ride on mower part exchange
1160	Site Rental	4,391	5,500	-1,109	U	10,228	Film hire at L Heath and rental for mast at Radlett Gardens , fun fair booking cancelled
<u>Code</u>	<u>EXPENDITURE</u>						
	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Spend YTD 2021/22</u>	<u>Reasons</u>
4000	Salaries	72,657	75,014	2,357	F	60,140	One member of P&OS Team resigned October 22 and has not been replaced so far. (Also one member of staff paid only SSP whilst off sick (8 weeks).
4100	Utilities -- Electricity & Water only	19,078	4,500	-14,578	U	3,716	Water invoices received and currently being investigated (this is based on underpayment made in previous years)
4401	Open Spaces	13,761	10,500	-3,261	U	9,503	Repairs to following play equipment, zip wire, LH play area gate & Outdoor gym. Also LH pond clean out following residents complaint, not budgeted for. Allotment gate and tanks repairs. New Scrubbits Wood 10 year management plan. Removal of services from old cafe in September.
4451	Tree Management	15,089	9,363	-5,726	U	11,186	2022 scheduled tree surveys for Cobden Hill & Wellhouse Dell carried out. LH emergency tree work and most of tree works at Scrubbits Wood (2021 schedule) completed. OPM works also completed at Phillimore Park and Aldenham Green.
4492	Security	3,304	6,750	3,446	F	4,484	Still awaiting 2022 CCTV invoice, plus November security invoiced queried as problems with alarms.

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Detailed Income & Expenditure by Phased Budget Heading 31/12/2022

Month No: 9

Qtr 3 Budget Report Oct – Dec

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
201 Open Spaces								
1020 Miscellaneous Income	5,592	75	(5,517)	100			5591.7%	
1150 Allotments Income	2,800	2,800	0	2,800			100.0%	
1160 Site Rental	4,391	5,500	1,109	5,500			79.8%	
Open Spaces :- Income	12,783	8,375	(4,408)	8,400			152.2%	0
4000 Salaries	72,657	75,014	2,357	99,614		26,957	72.9%	
4005 Overtime	3,608	3,700	92	4,000		392	90.2%	
4015 ERS NIC&Pension	12,677	12,400	(277)	21,300		8,623	59.5%	
4030 Travel & other staff expenses	272	450	178	600		328	45.3%	
4100 Utilities - Gas,elec & water	19,078	4,500	(14,578)	5,500		(13,578)	346.9%	
4240 Training	260	1,590	1,330	2,000		1,740	13.0%	
4401 Open spaces	13,761	10,500	(3,261)	15,000		1,239	91.7%	
4405 Asset Purchase	5,820	5,820	0	9,500		3,680	61.3%	
4411 Depot	7,394	7,500	106	10,500		3,106	70.4%	
4417 Fleet management	5,000	5,100	100	7,452		2,452	67.1%	
4441 High street	494	250	(244)	4,500		4,006	11.0%	
4451 Tree Management	15,089	9,363	(5,726)	12,485		(2,604)	120.9%	1,359
4460 Protective Clothing	803	1,057	254	1,500		697	53.5%	
4470 Newsletter Delivery	242	0	(242)	0		(242)	0.0%	
4490 Miscellaneous Expenditure	0	375	375	500		500	0.0%	
4492 Security	3,304	6,750	3,446	6,800		3,496	48.6%	
Open Spaces :- Indirect Expenditure	160,459	144,369	(16,090)	201,251	0	40,792	79.7%	1,359
Net Income over Expenditure	(147,676)	(135,994)	11,682	(192,851)				
6000 plus Transfer from EMR	1,359							
Movement to/(from) Gen Reserve	(146,317)							

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Figures end of December as at:		Month 9					should be 75%
	INCOME						
<u>Code</u>	<u>Description</u>	<u>Received</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>U/F</u>	<u>Received YTD 2020/21</u>	<u>Reasons</u>
1,021	Winter Fair	1,292	600	692	F	1,427	stalls & rides income
1070	Grant R'ved - other	11,735	0	11,735	F	9,218	Grants recd for Jubilee events
<u>Code</u>	EXPENDITURE						
<u>Code</u>	<u>Description</u>	<u>Spend</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>F/U</u>	<u>Spend YTD 2020/21</u>	<u>Reasons</u>
4420	Christmas Lights	8,448	6,500	-1,948	F	6,381	Additional testing for lights requested this year as per HCC requirements
4435	Event- various	18,898	5,000	-13,898	U	10,387	Jubilee events expenditure - offset by grants received. Remembrance Day support & road closure also paid in November.
4475	Newsletter Printing	5,900	6,400	500	F	5,132	Both Around Radlett Editions invoiced plus Phil Rec Management plans paid for so far this year.
4519	Grants	11,032	12,500	1,468	F	10,165	Grants to CAB plus to RCT for the room hire for CAB every Tuesday. Plus £1,000 to Christ Church for Warmer Spaces project and TabardRFC for annual firework display.

Detailed Income & Expenditure by Phased Budget Heading 31/12/2022

Qtr 3 Budget Report Oct – Dec

Month No: 9

	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>301 Community Development</u>								
1020 Miscellaneous Income	0	0	0	500			0.0%	
1021 Winter Fair Income	433	600	167	600			72.2%	
1070 Grants Rvcd - Other	11,735	0	(11,735)	0			0.0%	
1240 Newsletter Advertising Income	1,208	1,000	(208)	1,000			120.8%	
Community Development :- Income	13,377	1,600	(11,777)	2,100			637.0%	0
4030 Travel & other staff expenses	59	0	(59)	0		(59)	0.0%	
4226 Website Design & Maintenance	440	675	236	900		461	48.8%	
4405 Asset Purchase	0	0	0	6,000		6,000	0.0%	
4420 Christmas Lights	8,448	6,500	(1,948)	6,500		(1,948)	130.0%	
4433 Event - Summer	5,805	6,000	195	6,000		195	96.8%	
4434 Event - Winter Fair	5,207	6,000	793	6,000		793	86.8%	
4435 Event - varies	18,898	5,000	(13,898)	5,000		(13,898)	378.0%	
4438 Youth Council Expenditure	114	189	75	260		146	43.9%	
4470 Newsletter Delivery	870	832	(38)	1,040		170	83.7%	
4475 Newsletter Printing	5,900	6,400	501	6,500		601	90.8%	
4490 Miscellaneous Expenditure	0	378	378	500		500	0.0%	
4519 Grants	11,032	12,500	1,468	13,500		2,468	81.7%	
Community Development :- Indirect Expenditure	56,772	44,474	(12,298)	52,200	0	(4,572)	108.8%	0
Net Income over Expenditure	(43,395)	(42,874)	521	(50,100)				