

YEAR END REPORT TO AUDLEM PARISH COUNCIL 2019 – 2020

Summary

Money in the current account £30,261.39, money in savings account £118,145.75. Total £148,407.14.

The contingency figure at March 2020 is set to £24,163 to allow for 6 months of contingency plus £112,441 for earmarked projects which equals £136,604. We therefore have sufficient funds in the bank accounts to cover both.

At the end of the financial year we spent 44.4% of the budget and have 55.6% remaining. This is because money budgeted for major projects such as Turnpike Field and the Playing Field has not been spent.

Expenditure for 2019-2020 stands at £48,291, against an original budget of £108,850.

Actual v Forecast

In November we forecast committed expenditure at £48,326 (total expenditure £54,199 including discretionary) with a closing cash balance of £144,058. We spent £48,291 and our cash balance is £148,407.14.

The table below shows budget, forecast and actual for the different categories. Against forecasted figures we had £5,467 overspend in some categories and £11,384 underspend in others. The highlighted cells show the difference between forecasted spend versus actual spend. Those in orange show overspend and those in green show underspend.

	Budgeted	Forecast in November	Actual	Difference v budgeted	Difference v forecast
Salaries - Admin	£8,100	£9,513	£9,859	-£1,759	-£346
Office Expenditure	£800	£840	£728	£72	£112
Room Hire	£1,000	£965	£1,040	-£40	-£75
Professional Services	£1,000	£1,020	£1,190	-£190	-£170
Insurance	£1,600	£1,200	£1,080	£520	£120
Subscriptions	£820	£887	£823	-£3	£64
Newsletters & Professional printing	£1,980	£1,604	£1,084	£896	£520
Web Site	£260	£260	£523	-£263	-£263
Training	£900	£993	£918	-£18	£75
Councillors' Expenses	£600	£368	£104	£496	£264
Chair's Allowance	£200	£200	£50	£150	£150
Salary Street Cleaning	£5,400	£5,374	£5,365	£35	£9
Grass Cutting	£210	£200	£75	£135	£125
Community exp	£150	£818	£514	-£364	£304
Repairs and Renewals	£350	£200	£957	-£607	-£757
Village Meeting	£250	£276	£226	£24	£50
Toilets	£4,410	£4,407	£4,253	£157	£154
Turnpike Field - repayment of mortgage	£10,460	£10,464	£10,464	-£4	£0
Turnpike Field running costs	£6,560	£8,500	£913	£5,647	£7,587
Playing field complex (net)	£200	£237	£137	£63	£100
Other Professional Services	£0	£0	£0	£0	£0

Neighbourhood Plan	£500	£0	£0	£500	£0
Small Grants	£6,000	£3,601	£7,466	-£1,466	-£3,865
Approved Projects	£2,000	£1,750	£0	£2,000	£1,750
Turnpike Field	£40,000	£0	£0	£40,000	£0
Longhill Moss	£0	£0	£0	£0	£0
Public Toilets	£0	£0	£0	£0	£0
Asset Renewal	£4,600	£522	£522	£4,078	£0

Actual v Budget

Significant overspend – ranked in order

- Salaries – originally flagged up at the Finance meeting in November 2019. £8,100 was budgeted and the Parish Council has spent £9,859 due to 129 hours of Clerk overtime.
- Grants – Budgeted £6,000, total spend was £7,466. A virement of £3,000 was voted in March to cover the late grant applications and Audlem Music Festival returned their grant of £1,500 at the end of March as the event was cancelled due to COVID-19.
 - Audlem Scouts purchased new camping equipment with their £670 grant.
 - ADAS planting flower bulbs and bought Christmas trees with their £1,500 grant.
 - ADAPT installing new bike racks with the £500 grant.
 - £1,500 grant helped the Music and Arts Festival put on last year’s event.
 - Audlem Football Club received £1,000 for new equipment.
 - £300 was awarded to TAVA (Touring and Visiting Arts) who will be hosting two professional arts events in Audlem and organising workshops for children.
 - Audlem Saints Football Club received £560 for new equipment.
 - Audlem Cricket Club was granted £1,500 towards the help of their new pavilion.
- Repairs & renewals – budgeted £350 and spent £957 due to CCTV maintenance contract, repairs to public conveniences, benches and Audlem village signs.
- Community expenditure – budgeted £150 and spent £514 as we purchased new defib pads and speed gun which are one off costs.
- Website – originally flagged up at the Finance meeting in November 2019. We budgeted £260 and spent £523 due to using new work email addresses.
- Professional Services – budgeted £1,000 and spent £1,190 to pay for internal and external auditor.

	BUDGET	EXPENDITURE	OVERSPEND	CUMULATIVE OVERSPEND	% Budget Utilised
Salaries - Admin	£8,100	£9,859	-£1,759	-£1,759	121.72%
Grants	£6,000	£7,466	-£1,466	-£3,225	124.43%
Professional Services	£1,000	£1,190	-£190	-£3,415	119.00%
Repairs & Renewals	£350	£957	-£607	-£4,022	273.43%
Website	£260	£523	-£263	-£4,285	201.15%
Community Expenditure	£150	£514	-£364	-£4,649	342.67%

Significant underspend -- ranked in highest order

- Other Projects Turnpike Field Car Park - £40,000 budgeted but no expenditure.
- Turnpike Field Running Costs - £10,500 budgeted and £913 spent.

- Playing Field Complex - £6,560 budgeted and £137 spent.
- Asset Renewal - £4,600 budgeted and £522 spent on picnic benches for Turnpike Field.
- Approved Projects – £2,000 budgeted but no expenditure.
- Newsletter – £1,980 budgeted and £1,084 spent. Joe the printer producing them at cheaper price than previous printer.
- Insurance – £1,600 budgeted and £1,080 spent. We took out a 3-year policy and it reduced the premium.
- Neighbourhood Plan - £500 budgeted but no expenditure.
- Councillor Expenses - £600 budgeted and £104 spent.
- Other Prof Services (Planning etc) - £200 budgeted but no expenditure.
- Chair's Allowance - £200 budgeted and £50 spent (for Jennifer Cope gift voucher for producing Audlem newsletter).
- Grass Cutting -£210 budgeted and £75 spent.
- Office expenses - £800 budgeted and £728 spent.

	BUDGET	EXPENDITURE	UNDERSPEND	CUMULATIVE UNDERSPEND	% Budget Utilised	% Budget Remaining
Other Projects Turnpike Field Car Park	£40,000	£0	£40,000	£40,000	0.00%	100.00%
Turnpike Field Running Costs	£10,500	£913	£9,587	£49,587	8.70%	91.30%
Playing Field Complex	£6,560	£137	£6,423	£56,010	2.10%	97.90%
Asset Renewal	£4,600	£522	£4,078	£60,088	11.30%	88.70%
Approved Projects	£2,000	£0	£2,000	£62,088	0.00%	100.00%
Newsletters & promotional printing	£1,980	£1,084	£896	£62,984	54.70%	45.30%
Insurance	£1,600	£1,080	£520	£63,504	67.50%	32.50%
Neighbourhood Plan	£500	£0	£500	£64,004	0.00%	100.00%
Councillor Expenses	£600	£104	£496	£64,500	17.40%	82.60%
Other Prof Services (Planning etc)	£200	£0	£200	£64,700	0.00%	100.00%
Chair's Allowance	£200	£50	£150	£64,850	25.00%	75.00%
Grass Cutting	£210	£75	£135	£64,985	35.70%	64.30%
Office Expenses	£800	£728	£72	£65,057	85.70%	14.30%

INCOME

We originally budgeted for £ 57,430 income and we forecast £86,924 income in November 2019. We have received £85,905, a difference of £1,019. The significant variance from the final figure of income is because we received a Community Infrastructure Levy payment of £29,075 which was not expected. We received more bank interest than expected but less money from the honesty box, Turnpike Field donations and other (which included one less pond at Turnpike Field).

	Budget 2019/2020	Forecast 2019/20	Actual	Difference Forecast v Actual
Precept	£50,000	£50,000	£50,000	£0
CEC Compact	£1,150	£1,150	£1,150	£0
Bank Interest	£380	£530	£603	£73
Toilets Honesty Box	£700	£460	£332	-£128
Longhill Moss Rent	£600	£600	£600	£0
PWLB Loan	£0	£0	£0	£0

Other	£4,600	£3,609	£2,321	-£1,288
VAT rebate	£0		£979.28	£979
Donations/Grants Turnpike Field	£0	£1,500.00	£845	-£655
Community Infrastructure Levy	£0	£29,075	£29,075	£0
Total	£57,430	£86,924	£85,905	£1,377
Community Clean Up Fund		£357.89	£589.84	Ignore as this as some of this money needs to be paid to other Parishes

APPENDIX 1 – COMPLETE TABLE OF BUDGET & ACTUAL EXPENDITURE

	ORIGINAL BUDGET EXPENDITURE	ACTUAL EXPENDITURE	REMAINING BUDGET	% Budget Utilised	% Budget Remaining
Totals	£108,850	£48,291	£ 60,559	44.4%	55.6%
Salaries - Admin	£8,100	£9,859	1,759	121.7%	-21.7%
Office Expenses	£800	£728	72	90.9%	9.1%
Room Hire	£1,000	£1,040	40	104.0%	-4.0%
Professional Services	£1,000	£1,190	190	119.0%	-19.0%
Insurance	£1,600	£1,080	520	67.5%	32.5%
Subscriptions	£820	£823	3	100.4%	-0.4%
Newsletters & promotional printing	£1,980	£1,084	896	54.7%	45.3%
Website	£260	£523	263	201.3%	-101.3%
Training	£900	£918	18	101.9%	-1.9%
Councillor Expenses	£600	£104	496	17.4%	82.6%
Chair's Allowance	£200	£50	150	25.0%	75.0%
Salaries - Street Cleaning	£5,400	£5,365	35	99.4%	0.6%
Grass Cutting	£210	£75	135	35.7%	64.3%
Community Expenditure	£150	£514	364	342.7%	-242.7%
Repairs & Renewals	£350	£957	607	273.3%	-173.3%
Village Meeting	£250	£226	24	90.2%	9.8%

Toilets	£4,410	£4,253	157	96.4%	3.6%
Turnpike Field Running Costs	£10,500	£913	9,587	8.7%	91.3%
Playing Field Complex	£6,560	£137	6,423	2.1%	97.9%
Other Prof Services (Planning etc)	£200	£0	200	0.0%	100.0%
Grants	£6,000	£7,466	1,466	124.4%	-24.4%
Approved Projects	£2,000	£0	2,000	0.0%	100.0%
Other Projects Turnpike Field Car Park	£40,000	£0	40,000	0.0%	100.0%
Repayment of PWLB Loan	£10,460	£10,464	4	100.0%	0.0%
Neighbourhood Plan	£500	£0	500	0.0%	100.0%
Asset Renewal	£4,600	£522	4,078	11.3%	88.7%