

Ashton Hayes & Horton–cum-Peel Parish Council 2019-20 Financial Review – 31/03/2020

Background

Ashton Hayes Parish Council (PC) is a statutory body of volunteers plus an employed clerk who, on behalf of the community, operate, review, manage and administer local parish responsibilities as per Cheshire West and Chester (CWaC) Local Council requirements. The Clerk is also the Responsible Finance Officer for the Parish Council.

The Parish Council have ownership of the Ashton Hayes Parish Rooms, but it is the Parish Rooms (PR) Trust which manages it and that Trust is registered as a charity.

Financial Principles

The financial principles that are employed are that:-

- A budget will be set for each operating year; this ran from 1/4/19-31/3/20.
- Income is received primarily as a Precept from CWaC, plus any additional specific grants from CWaC. VAT is also recovered where applicable.
- Parish Room Improvements and repairs are paid for directly by the PC.
- The cashbook and accounts are based on a financial year of 1/4/19 -31/3/20. This is cash based i.e. when monies are cleared rather than committed.

Performance

See attached Outturn Analysis and Cashbook for transaction details and analysis. The below table aligns these, identifies the variances and explains them where material.

The cash at bank at the outset (1/4/19) was £34,045 and at close (31/3/20) was £32,976. A decrease of £1,069 over the period.

The reserves built up are considered prudent at this time due to potential significant costs for repairs (e.g. new rear windows, damp proofing) / improvements (accessibility) to the Parish Rooms and also potentially for the Golden Lion Community project. Once the uncertainty regarding these has been resolved, then the reserves will be reviewed.

£1,091 of VAT for the year has been reclaimed.

EXPENDITURE					
Budget Headings	Original Budget £	Actual Costs £	Variance £	Comments	Variance Explanation
People & Expenses					
Clerk	4,224	5,636	(1,412)	Clerk Pay	<ul style="list-style-type: none"> One payment of £429 from previous year cashed in 2019-20 as timetable moved back, plus additional hours worked and pay increase from Dec'19
PAYE	1,056	632	424	HMRC tax	<ul style="list-style-type: none"> Over budgeted
Expenses	500	568	(68)	Expenses	<ul style="list-style-type: none"> Expenses higher in first ¼ than budgeted
Training	500	241	259	Training	<ul style="list-style-type: none"> Training costs split by sharing them between 4 PC's
Chairman's Allowance	100	29	71	Chairman's allowance	<ul style="list-style-type: none"> Not all budget claimed
Professional Services					
Payroll	208	274	(66)	Payroll Services	<ul style="list-style-type: none"> Underbudgeted
Insurance	740	621	119	Insurance	<ul style="list-style-type: none"> Cost reduction due to an up to date re-valuation of the Parish Rooms
Audit	396	128	268	Internal Audit + External Audit	<ul style="list-style-type: none"> Audit cost lower than expected No External Audit required
General Services					
Website	160	322	(162)	Website + Broadband	<ul style="list-style-type: none"> Under budgeted due to taking on broadband costs half way through year
Room Hire	620	657	(37)	Parish Rooms & School Hall Hire	<ul style="list-style-type: none"> Overspent due to School Hall hire costs for Public Meeting re GL Planning Application
Pub License	180	180	0		
Gardening	300	135	165		<ul style="list-style-type: none"> Increased budget due to last year's overspending
Admin					
Subscriptions	346	378	(32)	CHALC, Data protection and SLCC	<ul style="list-style-type: none"> Increase to cover the SLCC subscription for Clerk
Admin	100	102	(2)		
Around Ashton	1,000	1,625	(336)	Around Ashton	<ul style="list-style-type: none"> Larger than budgeted editions
Elections	400	181	219	Elections	<ul style="list-style-type: none"> Uncontested PC Election

Grants					
Grants	500	500	0	General	<ul style="list-style-type: none"> • Provided one off grant to Timebank
Parish Room	1,000	0	1000	Parish rooms	<ul style="list-style-type: none"> • No Grant requested this year due to PC now paying for room rental.
AHSRA	2,400	2,400	0	AHSRA	
Snow angels	100	0	100	Snow Angels	<ul style="list-style-type: none"> • No Grant requested this year
Churchyard Grant	1,200	1,360	(160)	St Johns PCC	<ul style="list-style-type: none"> • Refund for payment received from Cemeteries was higher than budgeted.
Projects					
Projects	2,430	359	2,071	Millennium Footpath, Golden Lion, Defibrillator, Community Clean-up, Bulb planting, Layby, Speed Reduction, Ad hoc S137	<ul style="list-style-type: none"> • Millennium footpath –delayed • Golden Lion – delayed • Installation of the Defibrillator – done • Community clean up – done • Bulb planting – done • Layby – done • Speed reduction –discussing with CWaC • Ad-Hoc S137 items
Parish Rooms Repairs	0	5,792	(5,792)		<ul style="list-style-type: none"> • Essential maintenance funded from reserves – installation of new boiler & replacement front windows
Contingency & Inflation	1,384				<ul style="list-style-type: none"> • Use to go towards the increase in the Clerk’s Salary
Totals	19,540	22,121	(2,581)		
RECEIPTS					
Precept	16,483	16,483			
Other	2,182	4,720	2,538		<ul style="list-style-type: none"> • CIL money • VAT recovered from 2017 -2020 • Income from Parish Rooms to cover contribution towards insurance & interest
Totals	18,665	21,203			

T Ryall-Harvey
31/03/2020