

Mayfield & Five Ashes Parish Council
General Operations Finance Report to 30 April 2024

1. Expenditure in the month (Natwest Current Account)

Expenditure of £9,808.40 was higher than the monthly average, but not unusual for the beginning of the financial year due to annual subscriptions etc. The first £2,409.60 tranche of the maintenance contract for the streetlights was paid and £1,940.40 for the additional urban verge cutting by East Sussex County Council. All was within budget.

2. Income in the Month (Natwest Current Account)

The first £56,222 tranche of the general operations precept was received from Wealden District Council (WDC). The 2023/24 quarter 4 VAT refund and WDC Community Toilet contribution were received. There were two payments of £10 for the use of Court Meadow paid by the Bonfire Society.

3. Accruals (Natwest Reserve bank account)

Interest of £2.26 was received for the month.

4. Reserves (Barclays Reserve Account)

There was no movement during the month. As agreed by the Finance and General Purposes Committee, the accrued interest in the account was allocated to election reserves.

5. VAT

The net VAT refund of £2,902.31 for 2023/24 quarter 4 was received from the Inland Revenue. £1,431.71 was in respect of general operations and £1,470.60 for Community Centre expenditure.

6. General Financial Health

The financial position at the end of the first month of the new financial year is healthy.

Janna Todd
Clerk & RFO

Attachments to this report:

Attachment 1:	Cash Financial Report Tables for April 2024
Attachment 2:	Current account expenditure for April 2024
Attachment 3:	Current account income for April 2024
Attachment 4:	Summary Management Report for April 2024
Attachment 5:	Detailed Management Report for April 2024

FINANCIAL REPORT 01 April 2024 – 30 April 2024

Attachment 1

Current Account (NatWest)

	Entry		£
Opening bank cash balance at 01.04.24	A		4,555.03
Income in month (cleared)	B		59,625.51
Income from previous months (cleared in month)	C		0.00
Transfer in from Barclays/ Natwest Reserves accounts	D		0.00
Expenditure in month (paid, & cleared (inc VAT)	E		9,808.40
Expenditure in month (paid & cleared, invoice not received)	F		0.00
Expenditure from previous months cleared	G		0.00
Transfers out to Barclays Reserves account	H		0.00
Transfers out to MCC Account	I		0.00
Cash c/f at bank at 30.04.24 [I=A+B+C+D-E-F-G-H-I]	J		54,372.14
Income in month (not yet received/still to clear)	K		0.00
Income from previous months (not received)	L		0.00
Expenditure in month (invoice not yet received)	M		0.00
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
Overall position as at 30.04.24 [P=J+K+L+M-N-O]	P	Total	54,372.14

Accruals Account (Natwest Reserves Account)

Opening cash balance as at 01.04.24			1,726.06
Expenditure in month			0.00
Income in month			0.00
Interest received in month (Current rate 1.45% Gross / 1.46% AER)			2.26
Cash c/f at 30.04.24			1,728.32
Accruals Account Analysis as at 30.04.24			
• Mayfield Skate Park	110.98		
• Five Ashes War Memorial	48.20		
• Mayfield War Memorial	1,517.00		
• Accruals/ Budget Carried Forward	0.00		
• Total Accrued Interest to Date	52.14		
• Total in Accruals Account			1,728.32

Reserve Account (Barclays)

Opening cash balance as at 01.04.24	126,043.15
Income in month	0.00
Transfer in from current/ accruals account	0.00
Expenditure in month	0.00
Interest received in month (Current Rate 1.5% Gross / 1.508% AER)	0.00
Cash c/f at 30.04.24	126,043.15
Reserves and Community Infrastructure Levy analysis on following page	

Reserves Analysis as at 30.04.24		
• General Reserve (15% of precept)	16,063.00	
• Emergency Funding	5,725.00	
• Minor Projects and Provisions	15,550.00	
• Community Projects	27,141.56	
• Election expenses	3,011.64	
• Office Refurbishment	1,924.00	
• Jubilee Wood Nature Trail	114.00	
• War Memorial Flowerbed Maintenance	430.76	
• Allotment Maintenance	450.00	
• Hedge/ Tree Cutting	1,045.00	
• Fingerpost Replacement and Maintenance	3,000.00	
• Streetlight Replacement / Upgrade	5,563.00	
• South Street Toilets 5 year maintenance	5,535.00	
• Legal Fees	1,000.00	
• Skate Park	3,420.00	
• Grafitti Removal	700.00	
• Tourism	2,620.00	
• Playground Upgrades	6,000.00	
• Community Infrastructure Levy	26,750.19	
• Total Accrued Interest to date	0.00	
• Total Reserves		126,043.15

GO & MCC <u>Combined</u> Community Infrastructure Levy Analysis for WDC as at 30.04.24			
CIL Received from WDC			
MCC CIL Received in 2018/19 Financial Year			7,381.12
MCC CIL Received in 2019/20 Financial Year			12,547.81
MCC CIL Received in 2020/21 Financial Year			21,850.11
Reserves CIL Received in 2021/22 Financial Year			29,766.63
Reserves CIL Received in 2022/23 Financial Year			3,672.08
MCC CIL Received in 2023/24 Financial Year			6,000.00
Reserves CIL Received in 2023/24 Financial Year			5,981.48
Total Received CIL			87,199.23
CIL Expenditure			
Five Ashes Speed Surveys (Paid from Reserves on 18.03.22)			720.00
Architects Fees 04/21-10/21 (Paid on 9.03.22 from MCC A/C) exc VAT			24,375.00
Five Ashes Village Hall car park (Paid from Reserves on 15.07.22)			6,000.00
Five Ashes Play Area Fencing and gates (Paid from Reserves on 27.07.22)			5,950.00
CIL c/f at 30.04.24			50,154.23

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Current Bank A/c

List of Payments made between 01/04/2024 and 30/04/2024

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/04/2024	Wealden District Council	DD	63.39	Direct Debit	Overflow Car Park Rates
15/04/2024	Window Cleaner	BACS	8.00	F&GP Email	Office Window Cleaning
15/04/2024	Caretaker	BACS	384.00	F&GP Email	South St WC/Office Clean 04.24
15/04/2024	C J Gray Plant Hire	BACS	420.00	F&GP Email	Repairs to Overflow Car Park
15/04/2024	Compact Cutting Ltd	BACS	366.00	F&GP Email	Mow/Strim Mayfield/FiveAshe
15/04/2024	JSW Creative	BACS	100.00	F&GP Email	IT & Website Maintenance 04/24
15/04/2024	Mayfield Scouts & Guides	BACS	60.00	F&GP Email	Hall Hire for Sheep Aware Meet
15/04/2024	IBruce	BACS	56.68	F&GP Email	Sheep Aware Meeting Posters
16/04/2024	British Gas	DD	25.95	Direct Debit	Office Electricity
16/04/2024	British Gas	DD	70.01	Direct Debit	South St WC Electricity
17/04/2024	NEST	DD	207.12	Direct Debit	Clerk's Pension 04/24
18/04/2024	Everflow Water	DD	8.68	Direct Debit	South St WC Water
18/04/2024	Everflow Water	DD	0.99	Direct Debit	Office Water
19/04/2024	Post Office Ltd	DEBIT CARD	17.60	F&GP Email	Postage Stamps
29/04/2024	Litter Picker	BACS	138.00	F&GP Email	Litter Picking 04/24
29/04/2024	East Sussex County Council	BACS	1,940.40	F&GP Email	24/25 Additional Verge Cutting
29/04/2024	Rialtus Business Solutions	BACS	230.40	F&GP Email	24/25 Acc Software Support
29/04/2024	Rialtus Business Solutions	BACS	132.00	F&GP Email	VAT Submission Subscription
29/04/2024	East Sussex ALC Ltd	BACS	1,107.30	F&GP Email	ESALC & NALC Subscription
29/04/2024	LightBulbs2U.com	BACS	21.54	F&GP Email	4x External Bulbs South St WC
29/04/2024	Wightman & Parrish	BACS	170.80	F&GP Email	South St WC Cleaning Products
29/04/2024	Streetlights	BACS	2,409.60	F&GP Email	24/25 Streetlight Maintenance
29/04/2024	CAGNE Council Forum	BACS	10.00	F&GP Email	24/25 Admin Subscription
29/04/2024	John Lewis & Partners	BACS	129.00	F&GP Email	Keyboard for Office PC
29/04/2024	HMRC PAYE & NI	BACS	247.62	F&GP Email	Employer/ye Tax & NI 04/24
29/04/2024	Janna Todd	BACS	1,383.20	F&GP Email	Clerk's Net Salary 04/24
30/04/2024	Onecom Ltd	DD	91.72	Direct Debit	Office Telecoms
30/04/2024	NatWest	ACC CHARGE	8.40	Autodebit	Account Charges
Total Payments			9,808.40		

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Current Bank A/c

Cash Received between 01/04/2024 and 30/04/2024

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
19/04/2024	HM Revenue & Customs	BACS	23/24 Q4 VAT Refund	2,902.31
02/04/2024	Mayfield Bonfire Society	BACS	Use of Court Meadow 09/24	10.00
30/04/2024	Mayfield Bonfire Society	BACS	Hire of Court Meadow 6/6/24	10.00
08/04/2024	Wealden District Council	BACS	23/24 Q4 Commun Toilet Scheme	481.20
29/04/2024	Wealden District Council	BACS	GO 24/25 Precept Tranche 1	56,222.00
Total Receipts				<u>59,625.51</u>

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Summary Income & Expenditure by Budget Heading 30/04/2024

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Precept						
	Income	121,664	112,444	(9,220)			108.2%
	less Transfer to EMR	65,442					
	Movement to/(from) Gen Reserve	<u>56,222</u>					
101	Rents	0	1,110	1,110			0.0%
102	Interest Banks	1,725	60	(1,665)			2875.4%
	less Transfer to EMR	1,723					
	Movement to/(from) Gen Reserve	<u>2</u>					
	Movement to/(from) Gen Reserve	<u>0</u>					
105	Sundry Income	20	1,604	1,584			1.2%
	less Transfer to EMR	0					
	Movement to/(from) Gen Reserve	<u>20</u>					
	Movement to/(from) Gen Reserve	<u>0</u>					
	Movement to/(from) Gen Reserve	<u>0</u>					
401	Clerks Salary	1,569	23,137	21,568		21,568	6.8%
402	Section 137 Grants	0	200	200		200	0.0%
403	Grants	0	2,195	2,195		2,195	0.0%
404	Village Services	734	30,610	29,876		29,876	2.4%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>(734)</u>					
405	Street Lighting Maintenance	2,008	12,163	10,155		10,155	16.5%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>(2,008)</u>					
406	Community	1,777	15,540	13,763		13,763	11.4%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>(1,777)</u>					
407	Recreation	305	17,454	17,149		17,149	1.7%
408	Rights of Way	57	1,000	943		943	5.7%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>(57)</u>					
409	Traffic	413	5,455	5,042		5,042	7.6%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>(413)</u>					
410	Youth	0	1,000	1,000		1,000	0.0%
413	Council Corporate Expenses	1,117	24,040	22,923		22,923	4.6%
	plus Transfer from EMR	0					

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Summary Income & Expenditure by Budget Heading 30/04/2024

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
	Movement to/(from) Gen Reserve	<u>(1,117)</u>					
414	Extraordinary Expenses Expenditure	8	150	142		142	5.6%
416	Projects Expenditure	1,547	669,047	667,500		667,500	0.2%
	plus Transfer from EMR	1,547					
	Movement to/(from) Gen Reserve	<u>0</u>					
417	Office Expenses Expenditure	561	13,960	13,399		13,399	4.0%
418	Assistant Clerk Expenditure	0	1,200	1,200		1,200	0.0%
419	National Insurance Costs Expenditure	269	3,250	2,981		2,981	8.3%
420	Lighting Energy Expenditure	(163)	2,300	2,463		2,463	(7.1%)
421	Reserves Expenditure	0	61,994	61,994		61,994	0.0%
	plus Transfer from EMR	0					
	Movement to/(from) Gen Reserve	<u>0</u>					
	Grand Totals:- Income	123,409	115,218	(8,191)			107.1%
	Expenditure	10,203	884,695	874,492	0	874,492	1.2%
	Net Income over Expenditure	<u>113,206</u>	<u>(769,477)</u>	<u>(882,683)</u>			
	plus Transfer from EMR	1,547					
	less Transfer to EMR	67,164					
	Movement to/(from) Gen Reserve	<u>47,589</u>					

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Detailed Income & Expenditure by Budget Heading 30/04/2024

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	121,664	112,444	(9,220)			108.2%	65,442
<u>101_Rents</u>							
1080 Rent Income	0	250	250			0.0%	
1081 Rent Fair	0	500	500			0.0%	
1082 Rent income allotments	0	360	360			0.0%	
<u>102_Interest Banks</u>							
1090 Bank Interest Natwest	2	10	8			22.6%	
1091 Bank Interest Barclays	0	50	50			0.0%	
1092 Bank Interest MCC Reserves	1,723	0	(1,723)			0.0%	1,723
<u>105_Sundry Income</u>							
1115 Sundry Income	20	0	(20)			0.0%	
1120 WDC Community Toilet Scheme	0	1,604	1,604			0.0%	
<u>401_Clerks Salary</u>							
4000 Clerk's Net Salary	(1,383)	(19,288)	17,905		17,905	7.2%	
4003 Clerk's Employee NI	(42)	(1,154)	1,112		1,112	3.6%	
4005 Clerk's Employee Tax	(94)	(1,923)	1,829		1,829	4.9%	
4007 Clerk's Pension Contribution	(50)	(772)	722		722	6.5%	
<u>402_Section 137 Grants</u>							
4010 S137 Grants	0	(200)	200		200	0.0%	
<u>403_Grants</u>							
4020 Grants	0	(2,195)	2,195		2,195	0.0%	
<u>404_Village Services</u>							
4030 Floral Displays	0	(4,500)	4,500		4,500	0.0%	
4032 Litter Bin Clearance	0	(2,750)	2,750		2,750	0.0%	
4034 Dog Bin Clearance	0	(2,000)	2,000		2,000	0.0%	
4035 Weed Spraying	0	(800)	800		800	0.0%	
4036 Litter Collection - Villages	(138)	(1,500)	1,362		1,362	9.2%	
4038 Winter Protection	0	(300)	300		300	0.0%	
4042 Graveyard maintenance	0	(1,250)	1,250		1,250	0.0%	
4044 Clock (church) maintenance	0	(300)	300		300	0.0%	
4045 War Memorial area maintenance	0	(1,965)	1,965		1,965	0.0%	
4046 Seats and Benches - Villages	0	(500)	500		500	0.0%	
4050 Notice Boards - Village Maint.	0	(250)	250		250	0.0%	
4052 Bus Shelters	0	(250)	250		250	0.0%	
4053 Christmas Street Lights	0	(1,750)	1,750		1,750	0.0%	
4055 South Street Toilets	(360)	(4,410)	4,050		4,050	8.2%	
4056 South Street Toilet Utilities	(75)	(2,000)	1,925		1,925	3.8%	
4061 South Street Toilet Disposable	(160)	(200)	40		40	80.1%	

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Detailed Income & Expenditure by Budget Heading 30/04/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4063 South Street Toilet M'tenance	0	(350)	350		350	0.0%	
4064 South Street Toilets Refurb (5	0	(5,535)	5,535		5,535	0.0%	
405 <u>Street Lighting Maintenance</u>							
4065 Lighting Contract Maintenance	(2,008)	(4,600)	2,592		2,592	43.7%	
4068 Lighting Out of Contract Mtce	0	(2,000)	2,000		2,000	0.0%	
4070 Replacement of Street Lights	0	(5,563)	5,563		5,563	0.0%	
406 <u>Community</u>							
4078 Security	0	(100)	100		100	0.0%	
4080 Resilience Planning	0	(100)	100		100	0.0%	
4083 Village Functions	(60)	(100)	40		40	60.0%	
4088 Community Bus Service	0	(3,675)	3,675		3,675	0.0%	
4089 Tourism	0	(3,120)	3,120		3,120	0.0%	
4090 IT & Website Maintenance	(100)	(1,600)	1,500		1,500	6.3%	
4092 ESCC Grass Cutting Contributio	(1,617)	(1,845)	228		228	87.6%	
4096 MAYFACS Support	0	(5,000)	5,000		5,000	0.0%	
407 <u>Recreation</u>							
4098 Allotments	0	(950)	950		950	0.0%	
4099 Allotment Lease Sth St WDC	0	(150)	150		150	0.0%	
4100 Play Area Maint. - Mayfield	0	(2,000)	2,000		2,000	0.0%	
4103 Play Area Maint. - Five Ashes	0	(1,500)	1,500		1,500	0.0%	
4105 Mowing/ Mtce Large Areas M & F	0	(2,100)	2,100		2,100	0.0%	
4106 Mowing & Strimming Five Ashes	(170)	(1,600)	1,430		1,430	10.6%	
4107 Mowing & Strimming Mayfield	(135)	(1,750)	1,615		1,615	7.7%	
4108 Crt Meadow - Seats/Benches	0	(250)	250		250	0.0%	
4113 Maintenance of Boundaries	0	(500)	500		500	0.0%	
4115 Safety Inspections	0	(420)	420		420	0.0%	
4118 Environmental Areas	0	(800)	800		800	0.0%	
4120 Play Ground Maint.	0	(3,920)	3,920		3,920	0.0%	
4122 Graffiti Removal	0	(700)	700		700	0.0%	
4127 Memorial Benches	0	(100)	100		100	0.0%	
4135 Jubilee Wood Maintenance	0	(714)	714		714	0.0%	
408 <u>Rights of Way</u>							
4152 Tree Works	0	(1,000)	1,000		1,000	0.0%	
4155 Walks Publications	(57)	0	(57)		(57)	0.0%	
409 <u>Traffic</u>							
4163 Traffic Sign Maint.	0	(385)	385		385	0.0%	
4165 Road and Pavement Maint.	0	(300)	300		300	0.0%	
4170 Road Sign Finger Signposts	0	(3,300)	3,300		3,300	0.0%	
4174 MH Car Park Maintenance	(350)	(850)	500		500	41.2%	
4176 MH Overflow Car Park Rates	(63)	(620)	557		557	10.2%	

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Detailed Income & Expenditure by Budget Heading 30/04/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>410_Youth</u>							
4195 Organised Events	0	(1,000)	1,000		1,000	0.0%	
<u>413_Council Corporate Expenses</u>							
4230 Elections	0	(12,500)	12,500		12,500	0.0%	
4245 Subscriptions	(1,117)	(2,000)	883		883	55.9%	
4248 MCC PWLB Loan Repayments	0	(2,590)	2,590		2,590	0.0%	
4251 Room Hire (Council Meetings)	0	(300)	300		300	0.0%	
4260 Training	0	(300)	300		300	0.0%	
4270 Professional fees (eg legal)	0	(2,000)	2,000		2,000	0.0%	
4280 Auditors fees	0	(1,200)	1,200		1,200	0.0%	
4300 Insurance	0	(2,750)	2,750		2,750	0.0%	
4302 Travelling Expenses	0	(200)	200		200	0.0%	
4305 Councillors Allowances	0	(200)	200		200	0.0%	
<u>414_Extraordinary Expenses</u>							
4340 Finance / Bank/Penalties Charg	(8)	(150)	142		142	5.6%	
<u>416_Projects</u>							
4384 Hedge/ Tree Cutting	0	(1,045)	1,045		1,045	0.0%	
4385 Mayfield War Memorial	0	(1,517)	1,517		1,517	0.0%	
4386 Office Refurbishment	0	(1,924)	1,924		1,924	0.0%	
4390 Playground Upgrades & Bark	0	(6,000)	6,000		6,000	0.0%	
4392 Jubilee Wood Nature Trail	0	(114)	114		114	0.0%	
4397 Five Ashes War Memorial	0	(48)	48		48	0.0%	
4398 Community Centre CIL	0	(23,404)	23,404		23,404	0.0%	
4399 Community Centre	(1,547)	(608,245)	606,698		606,698	0.3%	1,547
4400 CIL (GO)	0	(26,750)	26,750		26,750	0.0%	
<u>417_Office Expenses</u>							
4420 Rates	0	(2,400)	2,400		2,400	0.0%	
4421 Water/ Waste Water	(1)	(280)	279		279	0.4%	
4422 Electricity	(25)	(700)	675		675	3.5%	
4430 Manor House office insurance	0	(200)	200		200	0.0%	
4441 Office rent / PWLB loan repay	0	(5,840)	5,840		5,840	0.0%	
4442 Office Equip. Repair / Renewal	0	(250)	250		250	0.0%	
4444 OfficeEquip. Purchase	(108)	(250)	143		143	43.0%	
4445 Stationery	0	(200)	200		200	0.0%	
4447 Office support/secretarial	0	(100)	100		100	0.0%	
4448 Postage	(18)	(50)	32		32	35.2%	
4449 Software Costs	0	(1,300)	1,300		1,300	0.0%	
4450 Miscellaneous Expenses	0	(250)	250		250	0.0%	
4451 RBS Accounting Software	(302)	(240)	(62)		(62)	125.8%	
4455 Office Maintenance	0	(500)	500		500	0.0%	

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Detailed Income & Expenditure by Budget Heading 30/04/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4457 Office Cleaning	(32)	(400)	368		368	8.0%	
4460 Telecoms (inc B/B)	(76)	(1,000)	924		924	7.6%	
418 <u>Assistant Clerk</u>							
4480 Salary - Assistant Clerk	0	(1,200)	1,200		1,200	0.0%	
419 <u>National Insurance Costs</u>							
4490 National Insurance (employers)	(112)	(1,327)	1,215		1,215	8.4%	
4491 Employer Pension Contribution	(157)	(1,923)	1,766		1,766	8.2%	
420 <u>Lighting Energy</u>							
4500 Street Lighting - Energy	163	(2,300)	2,463		2,463	(7.1%)	
421 <u>Reserves</u>							
9005 Gen. reserve uplift 15% of pre	0	(16,867)	16,867		16,867	0.0%	
9010 Minor Projects/ Provisions	0	(15,550)	15,550		15,550	0.0%	
9015 Emergency Funding	0	(2,935)	2,935		2,935	0.0%	
9020 Community Projects	0	(26,642)	26,642		26,642	0.0%	
Grand Totals:- Income	123,409	115,218	(8,191)			107.1%	
Expenditure	10,203	884,695	874,492	0	874,492	1.2%	
Net Income over Expenditure	113,206	(769,477)	(882,683)				
plus Transfer from EMR	1,547						
less Transfer to EMR	67,164						
Movement to/(from) Gen Reserve	47,589						