

APPENDIX 9C

COUNCIL

FINANCE REPORT

OUTTURN REPORT YEAR ENDING 31 MARCH 2023

1.0 INTRODUCTION

This report introduces the outturn for the year ending 31 March 2023 and sets out the differences in budgeted and actual income and expenditure.

2.0 BUDGET, INCOME AND EXPENDITURE SUMMARY 2022-2023

Comparison between 01/04/22 and 31/03/23 inclusive.

Excludes transactions with an invoice date prior to 01/04/22

2.1 Budgets and actuals

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>1 Gang Warily</u>					
1300 Recreational Sales Received	261,051	220,410	(40,641)		
1301 Recreational Sales Debtors	8,757	0	(8,757)		
1302 Recreational Sales Debtors ADJ	(5,730)	0	5,730		
Gang Warily :- Income	264,078	220,410	(43,668)		
4300 Electricity GW	10,708	14,185	3,477		3,477
4320 Furniture & Fittings GW	1,879	1,250	(629)		(629)
4335 Gas GW	6,033	5,045	(988)		(988)
4355 Rates30377773 GW	45,568	45,600	32		32
4375 Water Rates GW	4,065	4,000	(65)		(65)
4411 Equipment Renewal GW	1,341	1,000	(341)		(341)
4485 Maintainance GW	10,738	21,000	10,262		10,262
4486 Maintainance GymGW	5,046	3,000	(2,046)		(2,046)
Gang Warily :- Indirect Expenditure	85,379	95,080	9,701	0	9,701

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>2 Jubilee Hall</u>					
1103 Service Level Agreement JH	11,895	0	(11,895)		
Jubilee Hall :- Income	11,895	0	(11,895)		
4305 Electricity JH	1,387	3,000	1,613		1,613
4325 Furniture & Fittings JH	114	150	36		36
4340 Gas JH	3,810	3,250	(560)		(560)
4360 Rates30407451 JH	5,297	6,250	953		953
4380 Water Rates JH	621	600	(21)		(21)
4413 Equipment Renewal JH	100	500	400		400
4490 Maintainance JH	4,400	3,000	(1,400)		(1,400)
Jubilee Hall :- Indirect Expenditure	15,730	16,750	1,020	0	1,020

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>3 QE2</u>					
4310 Electricity QE2	3,562	4,230	668		668
4330 Furniture & Fittings QE2	150	150	0		0
4345 Gas QE2	1,837	3,000	1,163		1,163
4365 Rates30216486 QE2	3,044	3,050	6		6
4385 Water Rates QE2	531	1,250	719		719
4414 Equipment Renewal QE2	500	500	0		0
4495 Maintainance QE2	2,597	2,000	(597)		(597)
QE2 :- Indirect Expenditure	12,221	14,180	1,959	0	1,959

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>4 Workshop</u>					
4315 Electricity Workshop	5,323	1,400	(3,923)		(3,923)
4370 Rates 30376726 Workshop	3,924	4,500	577		577
4390 Water Rates Workshop	189	1,100	911		911
4500 Maintainance Workshop	6,173	9,250	3,077		3,077
Workshop :- Indirect Expenditure	15,608	16,250	642	0	642

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>5 Open Spaces</u>					
1080 Parish in Bloom	2,539	1,500	(1,039)		
1101 Service Level Agreement OS	7,190	0	(7,190)		
1120 External Contracts	14,504	11,500	(3,004)		
Open Spaces :- Income	24,233	13,000	(11,233)		
4395 Water Rates Open Spaces	3,887	1,100	(2,787)		(2,787)
4400 Allotments OS	30	200	170		170
4405 Bus Shelters OS	249	1,400	1,151		1,151
4410 Equipment Hire	305	0	(305)		(305)
4412 Tools and Equipment	2,639	1,500	(1,139)		(1,139)
4420 Moorings and Ashlett	0	1,000	1,000		1,000
4425 Newlands Grazing	233	800	568		568
4430 Notice Board	0	750	750		750
4435 Maintenance OS	13,673	14,000	327		327
4440 Parish in Bloom	2,046	3,000	954		954
4445 Warren Copse	62	300	238		238
4501 Tree Works	9,369	20,000	10,631		10,631
Open Spaces :- Indirect Expenditure	32,492	44,050	11,558	0	11,558

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>6 Play Areas & Gyms</u>					
4505 Maintainance Play Area	3,052	4,000	948		948
4510 Play Area Renewal	0	4,000	4,000		4,000
Play Areas & Gyms :- Indirect Expenditure	3,052	8,000	4,948	0	4,948

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>7 Machinery & Vehicles</u>					
4415 Fuel	7,130	5,000	(2,130)		(2,130)
4600 Vehicle and Machinery	15,160	16,825	1,665		1,665
Machinery & Vehicles :- Indirect Expenditure	22,290	21,825	(465)	0	(465)

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>8 Technology</u>					
4210 Phones	3,401	5,084	1,683		1,683
4215 Internet	3,326	2,500	(826)		(826)
4220 Mobiles	549	1,000	451		451
4225 Printer	3,169	4,000	831		831
4230 Netserve tech support & O365	7,871	20,311	12,440		12,440
4235 Hardware	3,670	2,400	(1,270)		(1,270)
4236 Software	635	0	(635)		(635)
4240 Website	1,573	4,275	2,702		2,702
4245 Rialtas	2,283	4,196	1,913		1,913
4250 Recreation Booking System	2,872	3,500	628		628
4255 SBS	847	1,200	354		354
Technology :- Indirect Expenditure	30,197	48,466	18,269	0	18,269

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>9 Litterpicking and Xmas</u>					
4655 Litter Picking	253	0	(253)		(253)
4660 Events	320	900	580		580
Litterpicking and Xmas :- Indirect Expenditure	573	900	327	0	327

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>10 Administration</u>					
1000 Precept	643,326	643,326	0		
1020 RPA Received	2,775	2,000	(775)		
1030 Interest Receipted	13,722	2,100	(11,622)		
1050 Salaries SLA and Grant	500	11,250	10,750		
1070 Miscellaneous Income	1,638	0	(1,638)		
1100 Leases	74,510	76,646	2,136		
1110 Allotment Tenancies	881	910	30		
1130 DNU Expenditure Recharge	0	1,100	1,100		
1140 Mini Bus	0	1,250	1,250		
1163 Recharge Income	4,925	0	(4,925)		
Administration :- Income	742,277	738,582	(3,695)		
4020 Subsistence Admin	4	2,250	2,246		2,246
4025 Training OS	1,762	0	(1,762)		(1,762)
4035 Training Admin	12,161	14,000	1,839		1,839
4055 Travel	480	1,150	670		670
4070 DNU Service Level Agreement	23	0	(23)		(23)

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4105	Contingency Fund CLERK ONLY	5,718	10,000	4,282		4,282
4115	Council Grants Given	850	1,000	150		150
4120	Chairmans Discretionary Fund	98	100	3		3
4121	Election Expenditure	0	987	987		987
4125	Insurance	17,672	20,070	2,398		2,398
4130	Councillor Expenses	0	300	300		300
4135	Professional Subscriptions	4,626	1,550	(3,076)		(3,076)
4140	Social Media Subs and Advertis	1,231	2,500	1,269		1,269
4145	Professional Services	32,644	10,064	(22,580)		(22,580)
4146	Licences	2,784	0	(2,784)		(2,784)
4150	Office & cleaning supplies	7,064	6,200	(864)		(864)
4155	Postage	734	500	(234)		(234)
4160	Bank Charges	4,020	2,115	(1,905)		(1,905)
4161	Miscellaneous Exp CLERK ONLY	5,118	9,700	4,582		4,582
4162	Resale	3,934	0	(3,934)		(3,934)
4163	Recharge Expenditure	685	0	(685)		(685)
4165	CCLA Property Management Fees	506	400	(106)		(106)
4170	Advertising not Social Media	1,139	700	(439)		(439)
4175	Mini Bus	1,132	1,250	118		118
4180	Uniforms and PPE	1,586	1,600	14		14
4185	Waste Disposal	10,044	0	(10,044)	197	(10,241)
4187	Pest Control	1,260	0	(1,260)		(1,260)
4190	Fire, Security, Alarms & CCTV	8,966	0	(8,966)		(8,966)
4195	Stat inspection,testing & work	9,722	0	(9,722)		(9,722)
4555	Unbudgeted Expenditure (GR)	24,057	14,800	(9,257)		(9,257)
4666	Bad Debt Write Off	6,938	0	(6,938)		(6,938)
	Administration :- Indirect Expenditure	166,955	101,236	(65,719)	197	(65,916)

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>11 Youth Club</u>					
1200	Youthclub Sub and Tuck	2,154	0	(2,154)	
1210	Youthclub Income Non Sub Tuck	338	0	(338)	
	Youth Club :- Income	2,492	0	(2,492)	
4200	Youth Provision	3,618	500	(3,118)	(3,118)
	Youth Club :- Indirect Expenditure	3,618	500	(3,118)	0

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>13 Salaries</u>					
1011	Grants received (salaries)	7,272	0	(7,272)	
	Salaries :- Income	7,272	0	(7,272)	
4000	Salaries Employee NI and Pensi	549,366	507,166	(42,200)	(42,200)
4005	Employers NI	41,923	37,045	(4,878)	(4,878)
4010	Employers Pension	90,866	73,811	(17,055)	(17,055)
	Salaries :- Indirect Expenditure	682,154	618,022	(64,132)	0

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Actual Year	Current To Date	Variance Annual Bud	Committed Annual Total	Funds Expenditure	Available
14 Events/Projects/Capital Exp					
2201 Cycle Shed Grant Received	5,953	0	(5,953)		
2202 Church History Booklet Grant	300	0	(300)		
2203 Holiday Clubs Funding	3,435	0	(3,435)		
2204 Armed Forces Day Grant Rxd	7,263	0	(7,263)		
2205 Fireworks Grant and Income	8,421	0	(8,421)		
2211 Christmas Pantomime Grants Inc	1,694	0	(1,694)		
2212 Warm Spaces Grants Received	1,000	0	(1,000)		
2213 Christmas Lights Grants Inc	500	0	(500)		
2214 Community Planting	1,000	0	(1,000)		
2217 GiG Equipment	2,000	0	(2,000)		
2218 Warren Copse Tree Planting	254	0	(254)		
2219 Table Tennis	1,400	0	(1,400)		
2220 Youth Club Equipment	500	0	(500)		
2221 Litter Pick Equipment	500	0	(500)		
2222 Lotto Grant Fund Film	300	0	(300)		
2223 Pub Watch	150	0	(150)		
2225 3G Pitch Replacement	17,500	0	(17,500)		
2226 AdvantagEdge Blackfield FC	100	0	(100)		
Events/Projects/Capital Exp :- Income	52,269	0	(52,269)		
3201 Cycle Shed Expenditure	5,953	0	(5,953)		(5,953)
3202 Church history booklet	300	0	(300)		(300)
3203 Holiday Club expenditure	150	0	(150)		(150)
3204 Armed forces day expenditure	7,793	0	(7,793)		(7,793)
3205 Fireworks expenditure	7,619	0	(7,619)		(7,619)
3206 Jubilee Expenditure	1,451	0	(1,451)		(1,451)
3207 Fence at Compound	0	7,500	7,500		7,500
3208 Gym Equipment replacement	0	16,000	16,000		16,000
3209 Machinery Replacement	0	5,000	5,000		5,000
3210 Play area renewal	0	4,000	4,000		4,000
3211 Christmas Pantomime	1,605	0	(1,605)		(1,605)
3212 Warm Space	246	0	(246)		(246)
3213 Chistmas Lights	474	0	(474)		(474)
3215 King Charles III Coronation	1,369	0	(1,369)		(1,369)
3217 GiG Equipment	988	0	(988)		(988)
3218 Warren Copse Tree Grant	254	0	(254)		(254)
3219 Table Tennis	1,458	0	(1,458)		(1,458)
4550 External Funding Works	2,936	0	(2,936)		(2,936)
Events/Projects/Capital Exp :- Indirect Expenditure	32,777	32,500	277	0	277

2.3 Summary

2.3.1 Assets 31 March 2023

Total Cash held in accounts	£533,027
Ear Marked Reserves	£354,121
General Fund unadjusted	£178,906
Debtors-creditors	(44,157)

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General Fund Balance at 31 March 2022 £223,063

2.3.2 Budget Outturn

	Budget	Actual	Difference
Income	£971,992	£1,104,916	£132,924 additional
Expenditure	£1,017,759	£1,103,045	£85,286 overspend
			£47,638
Allocation to Ear Marked Reserves during 2022/23			£32,500
			£15,138
Accruals invoiced post 31 March 2023			£0
<u>Outturn figure</u>			<u>£15,138</u>

3.0 NON BUDGETED EXPENDITURE PROPOSALS

In 2022 – 2023 the Council undertook unbudgeted expenditure in order to address risks that it faced that included legal costs associated to regaining possession of leased property, salary review and pay awards, and replacement with a gas boiler at QE2 with electrical heating.

Still to be invoiced is approximately £2,000 for lease related legal work and £8,000 salary review work.

The Council may incur non-budgeted expenditure during 2023 – 2024 in relation to the following items:

- 3.1 Neighbourhood Planning
- 3.2 Legal fees for licence and lease renewal if not funded by lease
- 3.3 Capital works at Gang Warily (windows/heating)

4.0 EAR MARKED RESERVES

The beginning of year (1 April, 2023) EMRs are detailed below:

Capital Machinery and Tools
£26,235.85 Current value

Elections
£7,513.00 Current value

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Capital Renewal Gym and Sports Equipment	£51,053.06	Current value
Capital Works Jubilee Hall	£42,403.65	Current value
Capital Works Gang Warily	£55,008.51	Current value
Capital Works QE2	£0.00	Current value
Capital Works Workshop Associated Buildings and Compound	£11,514.58	Current value
Youth Service	£10,622.29	Current value
Capital Works Play Areas and Open Spaces	£68,952.31	Current value
Community Infrastructure Levy to 2021	£21,331.52	Current value
Community Infrastructure Levy 2022 - 2023	£18,469.16	Current value
Holding Deposits	£6,004.00	Current value
Daffodil Bulbs Autumn 2023	£1,000.00	Current value
Events Profit	£1.00	Current value
Gang Warily car Park	£19,135.60	Current value
Legal Works (precept offset 23-24)	£4,876.50	Current value
Extra general reserve (precept offset 23 - 24)	£10,000.00	Current value

5.0 RECOMMENDATIONS

The following is recommended with regard to the outturn figure of £15,138

- 5.1 Write off the long term debt incurred by New Forest Training Services (£4,173.15)

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5.2 Retain remaining outturn to be used for legal work and salary review expenditure yet to be invoiced (accrued)

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