



Clerk to the Council  
Anthony Belgrave

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7<sup>th</sup> February 2019

## FINANCE AND PERFORMANCE COMMITTEE

TO: MEMBERS OF THE FINANCE & PERFORMANCE COMMITTEE  
Councillors: Naveed Akhtar, Roger Farthing, John Knapman, Brian Sandler  
and Barry Scrutton.

You are hereby invited to attend a meeting of the **FINANCE AND PERFORMANCE COMMITTEE** which will be held on **Wednesday 13<sup>th</sup> February 2019** at the **Parish Council Offices**, Hainault Road, Chigwell, at **11.00am** to transact the business shown in the Agenda below.

**Anthony Belgrave**  
Clerk to the Council

### AGENDA

**1. APOLOGIES FOR ABSENCE**

To receive any apologies for absence.

**2. OTHER ABSENCES**

To **NOTE** any absences for which no apology has been received.

**3. CONFIRMATION OF MINUTES** 



To **APPROVE**, as a correct record, the Minutes of the Meetings of the Finance & Performance Committee held on 3<sup>rd</sup> December 2018.




#### 4. DECLARATIONS OF INTEREST

To **RECEIVE** any Declarations of Interest by Members.


- *A Member with a personal interest in a matter must consider whether it is a "prejudicial interest" (i.e. prejudicial to the public interest).*
- *A Member must consider him/herself as having a prejudicial interest if it is a personal interest which a member of the public with knowledge of the relevant facts would regard as so significant and particular that it could prejudice the Member's judgement of the public interest.*

Any Member who is unsure if a personal interest needs to be declared should consult the Clerk for clarification.

#### 5. 2019/20 BUDGET

-  Members are asked to **NOTE** the income and expenditure reports for the 2019/20 financial year from 1<sup>st</sup> April 2018 to 31<sup>st</sup> January 2019 shown at **Appendix 1**.

#### 6. BUDGET VIREMENT PAYMENT REQUESTS

-  Members are reminded that at the meeting held on 7<sup>th</sup> November 2018, this committee approved the adoption of a Budget Virement Policy. This policy allows the transferring of a revenue budget from one budget heading to another. This policy may be utilised to amend budgets due to existing circumstances, or to reflect anticipated changes in the pattern of future income and expenditures.

Members are now asked to **CONSIDER** and **APPROVE** the virement payment requests as detailed at **Appendix 2**.

#### 7. LOCAL GOVERNMENT TRANSPARENCY CODE – Expenditure Reporting

Members are advised that the Local Government Transparency Code 2015 requires all expenditure over £500 to be published quarterly, in accordance with (Sec. 28). Whilst the Parish Council does comply with this statutory requirement, Sec. 58 of this code recommends that expenditure over £250 is published.

Members are now asked to **CONSIDER** and **APPROVE** whether to maintain the existing level of monetary expenditure reporting or adopt the recommended level of £250.



8. DATE OF NEXT MEETING 

Members are reminded that the next meeting is scheduled for 15<sup>th</sup> April 2019, 2pm, and are now asked to **CONSIDER** the adjustment of this date.

9. EXCLUSION OF THE PUBLIC AND THE PRESS 

In the event that the Agenda contains Exempt (blue) pages, to **CONSIDER** the following motion to be proposed by the Vice Chairman:

*“That the public and the press be excluded from the meeting, the Council believing that publicity would be prejudicial to the public interest by reason of the confidential nature of the business about to be discussed.”*

**There are no confidential items to be considered.**

Anthony Belgrave  
Clerk to the Council

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## Detailed Income &amp; Expenditure by Budget Heading 01/02/2019

Month No: 11

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>101 Administration</b>								
1076 Precept	276,954	285,262	285,262	0			100.0%	
1077 Council Tax Support Grant	7,022	3,511	3,511	0			100.0%	
1090 Bank Interest	54	2	10	8			19.6%	
1110 Photocopying/Faxing Income	29	5	20	15			24.0%	
1600 Miscellaneous Income	87	0	0	0			0.0%	
<b>Administration :- Income</b>	<b>284,146</b>	<b>288,780</b>	<b>288,803</b>	<b>23</b>			<b>100.0%</b>	<b>0</b>
4000 Salaries	64,119	61,398	70,000	8,602		8,602	87.7%	
4001 Tax & NI	24,922	23,022	25,800	2,778		2,778	89.2%	
4005 Superannuation	8,033	13,756	11,400	(2,358)		(2,358)	120.7%	
4100 Printing & Stationery	598	981	700	(281)		(281)	140.2%	
4101 Postage	1,067	846	1,000	154		154	84.6%	
4102 Photocopying Costs	2,081	2,308	2,500	192		192	92.3%	
4105 Subscriptions	2,060	2,242	2,100	(142)		(142)	106.7%	
4120 Telephones	4,053	3,140	4,500	1,360		1,360	69.8%	
4121 Mobile Communications	0	270	0	(270)		(270)	0.0%	
4126 Cleaning Materials	17	0	30	30		30	0.0%	
4127 Property Maintenance	201	32	520	488		488	6.1%	
4128 Vandalism & Security	621	1,372	350	(1,022)		(1,022)	391.9%	
4130 Information Technology	2,509	1,735	3,000	1,265		1,265	57.8%	
4131 Website	225	225	250	25		25	90.0%	
4132 Licences	2,077	1,520	2,800	1,281		1,281	54.3%	
4140 Sundry Expenses	304	277	400	123		123	69.3%	
4141 General Expenses	962	675	500	(175)		(175)	135.0%	
4150 Training/Courses	2,327	2,725	2,750	25		25	99.1%	
4151 Travel	195	314	150	(164)		(164)	209.6%	
4155 Bank Charges	448	348	470	122		122	74.1%	
4160 Member's Expenses	200	0	0	0		0	0.0%	
4170 Rent & Rates	6,220	5,740	6,888	1,149		1,149	83.3%	
4172 Gas	558	227	750	523		523	30.3%	
4174 Electricity	953	944	975	31		31	96.8%	
4176 Water	378	103	437	334		334	23.7%	
4178 Waste Disposal	0	270	0	(270)		(270)	0.0%	
4185 Audit - Council accounts	1,550	1,364	2,200	836		836	62.0%	
4190 Legal & Professional Fees	11,123	986	1,000	14		14	98.6%	
4210 Insurance	5,153	4,978	5,900	922		922	84.4%	
4225 Equipment Rental	23	0	0	0		0	0.0%	
4227 Equipment Purchase	0	0	1,500	1,500		1,500	0.0%	
4243 Neighbourhood Plan	44,595	2,264	15,000	12,736		12,736	15.1%	

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## Detailed Income &amp; Expenditure by Budget Heading 01/02/2019

Month No: 11

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4321 CPC Development	8,998	0	56,000	56,000		56,000	0.0%	
Administration :- Indirect Expenditure	<u>196,570</u>	<u>134,063</u>	<u>219,870</u>	<u>86,807</u>	<u>0</u>	<u>86,807</u>	<u>61.0%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>87,575</u>	<u>154,717</u>						
<u>201 Allotments - Environment</u>								
1200 Allotment Income	1,369	1,382	1,200	(182)			115.2%	
Allotments - Environment :- Income	<u>1,369</u>	<u>1,382</u>	<u>1,200</u>	<u>(182)</u>			<u>115.2%</u>	<u>0</u>
4128 Vandalism & Security	40	28	40	12		12	68.9%	
4141 General Expenses	822	0	40	40		40	0.0%	
4176 Water	124	163	120	(43)		(43)	136.2%	
4178 Waste Disposal	233	0	0	0		0	0.0%	
4227 Equipment Purchase	0	0	50	50		50	0.0%	
4300 Grounds Maintenance	160	0	150	150		150	0.0%	
4330 Allotment Expenditure	5	160	800	640		640	20.0%	
4460 Tree Works	0	0	500	500		500	0.0%	
Allotments - Environment :- Indirect Expenditure	<u>1,384</u>	<u>351</u>	<u>1,700</u>	<u>1,349</u>	<u>0</u>	<u>1,349</u>	<u>20.6%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(16)</u>	<u>1,031</u>						
<u>301 Cemetery - Environment</u>								
1300 Memorials	2,665	2,140	2,800	660			76.4%	
1301 Burials	39,220	26,730	25,000	(1,730)			106.9%	
1302 Purchase of Plots	26,605	38,243	25,000	(13,243)			153.0%	
1304 Dedications	293	0	0	0			0.0%	
1305 Benches	0	2,129	0	(2,129)			0.0%	
1310 Transfer of Exclusive Rights	900	1,140	800	(340)			142.5%	
1600 Miscellaneous Income	130	27	0	(27)			0.0%	
Cemetery - Environment :- Income	<u>69,813</u>	<u>70,409</u>	<u>63,600</u>	<u>(16,809)</u>			<u>131.4%</u>	<u>0</u>
4000 Salaries	21,383	22,854	23,000	146		146	99.4%	
4001 Tax & NI	10,373	8,290	10,802	2,512		2,512	76.7%	
4005 Superannuation	5,795	7,250	7,903	653		653	91.7%	
4120 Telephones	837	761	800	39		39	95.2%	
4121 Mobile Communications	168	346	200	(146)		(146)	172.8%	
4125 Protective Clothing	319	576	750	174		174	76.8%	
4126 Cleaning Materials	116	59	90	31		31	65.5%	
4127 Property Maintenance	5,375	2,148	750	(1,398)		(1,398)	286.4%	
4128 Vandalism & Security	388	384	500	116		116	76.9%	
4140 Sundry Expenses	47	0	0	0		0	0.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4141 General Expenses	854	200	500	300		300	39.9%	
4150 Training/Courses	274	0	500	500		500	0.0%	
4151 Travel	15	30	0	(30)		(30)	0.0%	
4170 Rent & Rates	1,957	1,680	2,500	820		820	67.2%	
4174 Electricity	806	707	1,500	793		793	47.2%	
4176 Water	577	545	800	255		265	68.2%	
4178 Waste Disposal	2,844	2,596	3,000	404		404	86.5%	
4210 Insurance	599	626	600	(26)		(26)	104.3%	
4225 Equipment Rental	93	25	0	(25)		(25)	0.0%	
4226 Equipment Maintenance	830	2,216	1,000	(1,216)		(1,216)	221.6%	
4227 Equipment Purchase	615	7,977	14,000	6,023		6,023	57.0%	
4300 Grounds Maintenance	17,126	12,006	14,000	1,994		1,994	85.8%	
4305 Subcontractors	1,415	0	600	600		600	0.0%	
4310 Benches/Tree Purchase	97	0	0	0		0	0.0%	
4315 Maintenance - GOR	5,525	425	0	(425)		(425)	0.0%	
4316 Maintenance - RAB	1,300	100	0	(100)		(100)	0.0%	
4350 PWLB Loan Repayment	7,703	3,851	7,703	3,852		3,852	50.0%	
<b>Cemetery - Environment :- Indirect Expenditure</b>	<b>87,433</b>	<b>75,651</b>	<b>91,498</b>	<b>15,847</b>	<b>0</b>	<b>15,847</b>	<b>82.7%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(17,620)</b>	<b>(5,242)</b>						
<b>401 Open Spaces - Environment</b>								
1610 Telecomms mast income	1,541	2,250	3,000	750			75.0%	
<b>Open Spaces - Environment :- Income</b>	<b>1,541</b>	<b>2,250</b>	<b>3,000</b>	<b>750</b>			<b>75.0%</b>	<b>0</b>
4127 Property Maintenance	158	17	200	183		183	8.4%	
4128 Vandalism & Security	0	1,019	0	(1,019)		(1,019)	0.0%	
4141 General Expenses	116	45	0	(45)		(45)	0.0%	
4210 Insurance	0	628	0	(628)		(628)	0.0%	
4225 Equipment Rental	0	4,600	4,625	25		25	99.5%	
4226 Equipment Maintenance	100	317	1,040	723		723	30.5%	
4227 Equipment Purchase	13	688	100	(588)		(588)	688.0%	
4300 Grounds Maintenance	665	3,746	5,000	1,254		1,254	74.9%	
4400 Playground Inspection	315	508	550	42		42	92.4%	
4401 Playground Equipment	430	4,501	6,000	1,499		1,499	75.0%	
4403 Chigwell Row Recreation Grd	180	171	245	75		75	69.6%	
4405 Chigwell Station Green	4,933	368	0	(368)		(368)	0.0%	
4410 Jubilee Garden - Bald Hind	650	50	0	(50)		(50)	0.0%	
4415 Chigwell Park Drive	406	31	0	(31)		(31)	0.0%	
4420 Manor Road Planters	200	15	0	(15)		(15)	0.0%	
4425 Lee Grove	1,663	128	0	(128)		(128)	0.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>701 S137 Expenditure</b>								
4700 S137 Expenditure	51	0	51	51		51	0.0%	
S137 Expenditure :- Indirect Expenditure	51	0	51	51	0	51	0.0%	0
Movement to/(from) Gen Reserve	(51)	0						
<b>801 Plan/Equipment purchase</b>								
4705 Purchase Plan	0	0	9,000	9,000		9,000	0.0%	
Plan/Equipment purchase :- Indirect Expenditure	0	0	9,000	9,000	0	9,000	0.0%	0
Movement to/(from) Gen Reserve	0	0						
<b>Grand Totals:- Income</b>	<b>356,869</b>	<b>412,821</b>	<b>346,603</b>	<b>(66,216)</b>			<b>119.1%</b>	
<b>Expenditure</b>	<b>323,671</b>	<b>389,798</b>	<b>346,603</b>	<b>(43,195)</b>	<b>0</b>	<b>(43,195)</b>	<b>112.5%</b>	
<b>Net Income over Expenditure</b>	<b>33,198</b>	<b>23,022</b>	<b>0</b>	<b>(23,022)</b>				
plus Transfer from EMR	0	155,462						
less Transfer to EMR	0	60,000						
<b>Movement to/(from) Gen Reserve</b>	<b>33,198</b>	<b>128,485</b>						

## Detailed Income &amp; Expenditure by Budget Heading 01/02/2019

Month No: 11

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4430 Parish Council Offices	2,568	189	0	(189)		(189)	0.0%	
4435 Maypole	1,035	80	0	(80)		(80)	0.0%	
4440 Tomswood Road	1,165	97	0	(97)		(97)	0.0%	
4445 Verge adj to All Saints	558	43	0	(43)		(43)	0.0%	
4450 Brook Rise	1,738	126	0	(126)		(126)	0.0%	
4480 Tree Works	2,450	1,470	1,174	(296)		(296)	125.2%	
4465 Festive Lighting	1,053	2,695	1,500	(1,195)		(1,195)	179.6%	
4470 CSG Playground	4,454	0	0	0		0	0.0%	
4475 St. Mary's Way	1,803	129	0	(129)		(129)	0.0%	
4480 Courtland Drive	4,171	321	0	(321)		(321)	0.0%	
4485 Brook Way/Barnaby Way	3,180	245	0	(245)		(245)	0.0%	
4490 Manor Road triangle	1,690	130	0	(130)		(130)	0.0%	
<b>Open Spaces - Environment :- Indirect Expenditure</b>	<b>36,693</b>	<b>22,356</b>	<b>20,434</b>	<b>(1,922)</b>	<b>0</b>	<b>(1,922)</b>	<b>109.4%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(34,152)</b>	<b>(20,106)</b>						
<b>501 Highways - Environment</b>								
4227 Equipment Purchase	0	0	100	100		100	0.0%	
4305 Subcontractors	0	0	100	100		100	0.0%	
4500 Street Furniture	14	76	0	(76)		(76)	0.0%	
4505 CCTV	1,076	530	2,000	1,470		1,470	26.5%	
<b>Highways - Environment :- Indirect Expenditure</b>	<b>1,090</b>	<b>606</b>	<b>2,200</b>	<b>1,594</b>	<b>0</b>	<b>1,594</b>	<b>27.5%</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(1,090)</b>	<b>(606)</b>						
<b>601 Miscellaneous - Administration</b>								
1605 Sec 106 grant income	0	50,000	0	(50,000)			0.0%	50,000
<b>Miscellaneous - Administration :- Income</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(50,000)</b>				<b>50,000</b>
4615 Chairmans' Allowance	400	0	600	600		600	0.0%	
4620 Members' Allowance	50	0	250	250		250	0.0%	
4625 Grant expenditure	1,000	250	1,000	750		750	25.0%	
4703 Bus service provision	0	156,522	0	(156,522)		(156,522)	0.0%	155,462
<b>Miscellaneous - Administration :- Indirect Expenditure</b>	<b>1,450</b>	<b>156,772</b>	<b>1,850</b>	<b>(154,922)</b>	<b>0</b>	<b>(154,922)</b>	<b>8474.1%</b>	<b>155,462</b>
<b>Net Income over Expenditure</b>	<b>(1,450)</b>	<b>(106,772)</b>	<b>(1,850)</b>	<b>104,922</b>				
6000 plus Transfer from EMR	0	155,462						
6001 less Transfer to EMR	0	50,000						
<b>Movement to/(from) Gen Reserve</b>	<b>(1,450)</b>	<b>(1,309)</b>						



Virements request.

In accordance with the Parish Council Virement policy, to reflect changes in the pattern of expenditure over the year, and anticipated expenditure in the next two months, a number of transfers from one budget heading to another are requested.

The following list includes the budget codes involved and a reason for the required virement.

From code 4243/101 (Neighbourhood Plan) to:			
CODE	DESCRIPTION	AMOUNT (£)	REASON
4100/101	Printing and Stationery	300	Increased volume of printing and ink
4005/101	Staff pension costs	3000	One member of staff has now opted into scheme
4128/101	Vandalism/Security	1000	Costs of extinguisher replacement
4141/101	General Expenses	200	Accumulated expenses
4151/101	Mileage	170	College travelling costs
4190/101	Legal Fees	250	On-going costs
4140/101	Sundries	175	Accumulated costs

From code 4300/201 (Grounds Maintenance) to:			
CODE	DESCRIPTION	AMOUNT (£)	REASON
4176/201	Water	70	Large than expected increase in costs

From 4227/301 (Equipment Purchase) to			
CODE	DESCRIPTION	AMOUNT (£)	REASON
4121/301	Mobile phones	200	Discounts discontinued
4127/301	Prop. Maintenance	1400	Lighting repairs
4226/301	Equip. Maintenance	1200	RTV repairs
4128/401	Vandalism/Security	1000	Car-park gate
4227/401	Equipment	600	Litter bins

From 4300/401 (Grounds Maintenance) to			
CODE	DESCRIPTION	AMOUNT (£)	REASON
4430	Parish Offices	1100	Hedge to be planted

**N.B. These changes have no impact upon reserves. There is also no net change within the budget area**