



DISS TOWN COUNCIL

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Report to:	Full Council
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Authorship:	Responsible Finance Officer
Subject:	Fourth Quarterly Report

Introduction

1. The quarterly report is now presented as a summary of key changes regarding the Income and Expenditure. This report also includes the transfer recommendations for the Financial Year end 18-19.

Expenditure

1. Most expenditure is as anticipated with minimal variances from budget.
2. I wish to draw your attention on the budgets which has variance more than 15%.
3. The variances are detailed below:

Executive Committee:

TM Allowance

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
TM Allowance	£550	£739	(£189)	(£189)	134.3%

The Budget is overspent by £189, as there was one unbudgeted item amounting to £216 re. Updating the Roles of Honour on the Board at Corn Hall.

Council Members Allowance and Expense

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Cncl Members Allowance & Exp	£2,239	£1,123	£1,116	£1,116	50.1%

The budget is underspent, as seven councillors did not claim the member's allowance for FY 18-19.

Audit

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Audit	£2,600	£3,280	(£680)	(£680)	126.2%

Audit estimated to be overspent. External audit fees were anticipated in the range of £1,340 and actual costs were £2,000 therefore the budget is overspent by £680.

Training:

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Training	£3,000	£2,133	£,2420	£867	71.1%

Portion of the yearly provision for staff training remains unspent.

Conference Expenditure

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Conf Exp	£1,150	£11	£1,139	£1,139	0.9%

Visits to the conferences have reduced significantly and hence less expenses.

Legal/Financial/Prof fees

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Legal/Financial/Prof fees	£2,500	£506	£1,994	£1,994	0.9%

Less expense in the Financial year 18-19. It is anticipated that we might have a significant expense with regards to this expense heading in Financial Year 19-20, hence the available balance can be transferred to the earmarked Reserves to make a provision for future expense.

HR Support

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
HR Support	£1,000	£1,523	(£523)	(£523)	152.3%

We have spent £1,523 in the FY18-19 for HR Advice re. staff related queries and review of policies. We have overspent by £523. I recommend to transfer funds from the General Reserves to the Earmarked Reserves to make a provision for HR Support expenses.

Facilities**Play Equipment R&R**

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Play Equipment R&R	£4,000	£1,593	£2,407	£2,407	39.8%

The expenses relate to £989.50 for Nest Swing Seat for park; Spare/Fixing for play equipment at park £563.15; Metal Bar re. Pull up park equipment £40.

The remaining balance can be transferred to Earmarked reserve to make some provision for maintenance of play equipment in the FY 19-20.

Van Running Costs

<i>Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Funds Available</i>	<i>%Spent</i>
Van Running Costs	£3,000	£3,710	(£710)	(£710)	123.7%

The budget is overspent by £710. Vans are old and hence the cost of repair works has overspent the budget by 63%. The expenditure of fuel has overspent the budget by 37%.

Mere Water Drainage

Description	Budget	Actual	Variance	Funds Available	%Spent
Mere Water Drainage	£3,000	£2,180	£820	£820	72.7%

There is provision for long term solution amounting to £1000 in this budget which remains unspent and is transferred to the EMR during the year end. This financial year the funds available to transfer are £820, because of the increased fuel expense and the purchase of oxy meter are allocated against this provision.

Mere Fountain

Description	Budget	Actual	Variance	Funds Available	%Spent
Mere Fountain	£2,400	£1,495	£905	£905	62.3%

Removal and servicing of Mere Fountain was budgeted for £1,400, out of which £1,337 has been spent. The overall general maintenance was budgeted for £1000, out of which £153 has been spent. Therefore, funds available are £905.

Cemetery Chapel

Description	Budget	Actual	Variance	Funds Available	%spent
Cemetery chapel	£4,285	£152	£4,133	£4,133	3.5%

Unused funds can be earmarked for chapel repairs.

Office R&R

Description	Budget	Actual	Variance	Funds Available	%spent
Office R&R	£4,900	£3,689	£1,211	£1,211	75.3%

Savings made on General maintenance & consumables by £806. £294 remain unutilised from the provision for General repairs.

Royal British Legion

Description	Budget	Actual	Variance	Funds Available	%spent
Royal British legion	£500	£687	(£187)	(£187)	137.4%

Remembrance parade expense was budgeted for £500, out of which £437 was spent. Hence £63 underspent. Expense re. Park Radio amounting to £250 (Part of the 5 year lease agreement with Park Radio) not budgeted for hence budget overspent by £250.

Agency

Description	Budget	Actual	Variance	Funds Available
Agency Income	£2,861	£2,964	£103	
NCC Grass Cutting Expense	£700	£211 + £3,138	(£2,649)	
Balance	£2,161		(£2,546)	-£385

The Actual amount received from Norfolk County Council for NCC Grass cutting is £2,964. Out of which £211 is spent on the fuel for machinery used for Grass cutting.

To make the income & expenditure report easy and simple to understand, we allocate all the Maintenance staff wage expense to the Maintenance Wages Budget. Hence wages in relation to NCC Grass cutting doesn't get allocated to Agency Budget. Based on the data collected from the Maintenance staff time sheets, the wage expense in relation to NCC Grass cutting amounts to £3,137.66.

Therefore, the total expense for the Agency budget is £211 + £3138 = £3,349 and we are into negative balance by £385.

Mini Recycling Centre Adopter

Description	Budget	Actual	Variance
Mini Recycling Bin Income	0	450	450
Mini Recycling Bin Wages	0	112	112
Balance		337	

Wages in relation to Bottle banks (Mini Recycling centre) doesn't get allocated to Mini Recycling Centre Budget. Based on the data collected from the Maintenance staff time sheets, the wage expense in relation to Mini Recycling Centre amounts to £112. Hence, we are into positive balance by £337.

Income

1. I wish to draw your attention on the budgets which has variance more than 15%.

2. Amenities income

Description	Budget	Actual	Variance	Funds Available	%Spent
Amenities	£4,191	£9,127	£905	£4,936	217.8%

Income increased due to the addition of unbudgeted income of £5k. This £5k is the easement from Wetherspoons in order to cover the expenses relating to Mere Water Quality Management plan, associated legal fees and Boardwalk maintenance. This income is yet to be received as at 31st March 2019 and hence is added to the List of Sundry Debtors as at 31st March 2019.

Rest of the Income is as anticipated.

3. Cemetery

Description	Budget	Actual	Variance	Funds Available	%spent
Cemetery Interment/Chapel fees	£8,500	£19,258	£10,758	£10,758	226.6%
Cemetery Memorial fees	£2,050	£9,249	£7,199	£7,199	451.2%

Significant increase in Cemetery Income due to the review and restructuring of the Cemetery fees.

4. DYCC Income:

Description	Budget	Actual	Variance	Funds Available	%spent
DYCC Hire fees	£18,835	£25,879	£7,044	£7,044	137.4%

The increase in the Actual income in comparison to the budgeted is by £7,044. We have received around £4,522, from one-off hire/events (unbudgeted income) in addition to the regular DYCC Hirers. We have also received £1,825 from Unit 23 and £1,470 from Mere players (for Garage Rent). This income was not budgeted for. Both, Unit 23 and Mere players, have now ceased trading with us. All other income has been received as per the budget (with slight variance) apart from the Income from Adult- Education. In FY18-19, Adult education ceased trading with us, hence the income was only £50 for the year.

5. Market Stallage:

Description	Budget	Actual	Variance	Funds Available	%spent
Market Stallage	£19,274	£23,937	£4,663	£4,663	124.2%

The increase in the Actual income in comparison to the budgeted is by £4,663. We have received around £4,695 from one-off stallage/promotional stand (unbudgeted income) in addition to the regular Market Traders. Out of £4,663, 3,321.75 has been received from Natwest Bank for a promotional stand on market for period 01.05.18 to 30.04.19. All other income has been received as per the budget.

6. **CIL Income** in total received in this year is £32,749.15 (£26,791.73 on 27/04/18 & £5,957.42 on 26/10/18)
7. **Duck Pellets** Income received for the FY18-19 £905, an increase of 50.8% to the budgeted income.
8. **Sports Ground-** The income is received from the regular hirers and is 96% of the budgeted Income.

Note re. HTP- (for Transfer recommendation)

We have got two unbudgeted and unallocated expenditure items in the EMR, one is the expense re. Heritage Triangle Trust £18,400 and other is Project Accounts £17,270.

Based on Heritage Triangle Project Manager's email, we are anticipating an expense amounting to £23,863 in the FY19-20. We are expecting Grant drawdown from HLF amounting to £5,328 and a contribution from Diss Heritage Triangle Trust towards art map and printing amounting to £750. This income of £750 is under negotiations; therefore, I would not treat this as a confirmed income.

Considering all this information, we need to transfer £54,205 from the General Reserves into the Earmarked reserve for the HTP. Calculations shown as below

INCOME	Amount	TOTAL
Income anticipated in FY 19-20 – HLF Grant	£5,328	
TOTAL INCOME(A)	£5,328	£5,328
EXPENDITURE		
Expense anticipated in FY 19-20 – HLF Grant	£23,863	
Unallocated items in the EMR	£35,670	
TOTAL EXPENDITURE (B)	£59,533	£59,533
Amount to be transferred to EMR (for HTP) (A-B)		£54,205

For Transfer Recommendations please see Appendix A