

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy		
MEETING DATE AND TIME	27 th January 2022 7.00pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael – Responsible Financial Officer		
AGENDA ITEM REPORT TITLE	10 Management Accounts to 30th November 2021.		
Background	Variance analysis for the period 1 st April to 30 th November 2021 to accompany the attached spreadsheets in Appendix 10.1		
Updates	<p>These figures cover an 8-month period, which equates to 66.7% of the annual budget. Any budget lines that are <u>over budget</u> will be in bold, a request to note this is made in the decision requested. All Central overheads in all cost centres are at 72%.</p> <p><u>Finance and Policy Committee</u></p> <p><u>Corporate Management</u> Currently at 65% expenditure.</p> <ul style="list-style-type: none">• Insurance: <u>Over budget</u> at 101% which is due to increase due to revaluations of contents and the Town Hall.• Telephone/Internet: <u>Over budget</u> Upgrade to the system required for increase in lines.• Recruitment Advertising: <u>Over budget</u> Higher requirement due to 3 vacancies.• Subscriptions & Publications: 84% most subscriptions now fully paid up• Stationery & Printing: 73% due to day-to-day requirements <p><u>Democratic/Civic</u> Currently at 64% expenditure.</p> <ul style="list-style-type: none">• Training/Conferences: 92% SLIC E-Training costs• Marketing & Promotions: 79%• Council Newsletter: 93% <p><u>Grants</u> Currently 84% expenditure.</p> <ul style="list-style-type: none">• £9,420 Community Grants remains available for the remainder of this financial year.		

Community and Environment Committee

Currently at 62% expenditure.

- Floral display currently **over budget** showing 121%, this is a combination of lower income as Hanging Baskets were given Free of Charge and costs required for the event at the Town Hall.
- 302 Community Development: As a note all Green Fair costs have been split from the main Marketing and Promotions and the cost for the Fair is £2,886
- 300 Public Realm: **Over budget**, £340 was to clean the Treo Statue.

Town Hall, Assets and Services Committee

Currently at 71% expenditure.

- Paddling Pool- Cost Centre **Over budget** Currently at 107% expenditure, the pool opened 16th August 2021 and closed on 12th September 2021.
- Town Hall - 72% overall
 - Most budget codes as expected. The Legal and Professional fees spend is **Over budget** for the energy certificate which was not budgeted for.
 - 43% of income received as of 30th November 2021.
 - The Grand Hall income is 94% of the budget due to the NHS vaccine bookings and there have been some room bookings.
 - Other room bookings have increased due to a number of private bookings.
 - There remains no commercial partner.
- Congleton Information Centre

Overall expenditure is at 75% income is at 133%, it is worth noting there is only a budget set for CEC income and only budgets set for Direct Expenditure. There was no budget set for sales income and no budget set for indirect expenditure for sales items, this has changed for 2022-23.

Income budgeted for this year from Cheshire East Council was £33,000 but we will receive £55,011, posted in this trading account to date this shows as £44,011 received to date. (The income due from CEC reduces year on year over 3 years.)

	<ul style="list-style-type: none"> • <u>Streetscape</u>: 82% Net expenditure overall. <ul style="list-style-type: none"> ○ Agency Staff budget is over budget, this is for staff cover, staff costs are slightly below budget at 65%. Both budgets together arrive at 71% spend. ○ Protective Clothing/Health & Safety is at 86% and Cleaning is <u>Over budget</u> at 104% for PPE and day to day requirements. A review of these accounts is taking place to highlight Covid related costs. ○ Horticultural Supplies at 74% - Work completed at St Peters Churchyard and Summer bedding purchases, winter bedding budget will now also be utilised. ○ Insurance- <u>Over budget</u> at 112% due to revaluations. <p><u>Capital</u> Capital is shown to enable the management accounts to balance to the budget figure. The first payment towards the loan has been made.</p> <p><u>Staffing Costs</u> Staffing costs at 65%, in line with budget.</p>
Decision Requested	To receive the Management Accounts to 30 th November 2021 noting Over Budget lines as indicated in the report.

Congleton Town Council
Management Accounts 2021
Nov-21

Expected spending for M8 is 66.7%

	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
Finance and Policy Committee				
Corp Management				
Staff Costs (re-allocated)	108,610	165,881	57,271	65%
Travel	0	500	500	0%
Training / Conferences	1,653	3,000	1,347	55%
Rent Payable	11,345	17,017	5,672	67%
Miscellaneous Office Costs	1,152	1,660	508	69%
Telephone/Fax/Internet	2,045	920	-1,125	222%
Postage	738	2,620	1,882	28%
Stationery & Printing	2,116	2,900	784	73%
Subscriptions & Publications	3,416	4,200	784	81%
Insurance	10,135	9,000	-1,135	113%
Computer/IT Costs	10,965	13,130	2,165	84%
Photocopy Charges	616	2,300	1,684	27%
Recruitment Advertising	994	500	-494	199%
Other Advertising	70	300	230	23%
Bank Charges	668	1,000	332	67%
Audit Fees - External	2,000	2,000	0	100%
Audit Fees - Internal	460	1,335	875	34%
Accountancy Support	2,252	5,000	2,748	45%
Legal & Professional fees	1,538	6,900	5,362	22%
HR & H&S support	2,656	4,500	1,844	59%
Central Overheads reallocated	-44,607	-61,561	-16,954	72%
Corporate Management:-Expenditure	118,822	183,102	64,280	65%
Interest Receivable	-1,763	-1,500	263.00	118%
Corporate Management :- Income	-1,763	-1,500	263	118%
Net Expenditure over Income	117,059	181,602	64,543	64%
Civic				
Staff Costs (re-allocated)	19,535	30,392	10,857	64%
Training / Conferences	1,648	1,800	152	92%
Stationery & Printing	38	500	462	8%
Marketing/Promotions	790	1,000	210	79%
Council Newsletter	5,770	6,200	430	93%
Council Website	910	2,000	1,090	46%
Mayor's Allowance	3,000	3,000	0	100%
Members Expenses	0	200	200	0%
Civic Expenses	2,161	5,000	2,839	43%
Civic Regalia	60	250	190	24%
Hall & Room Hire	2,063	6,000	3,937	34%
Civic Artefacts and Treasures	108	500	392	22%
Central Overheads reallocated	1,879	2,593	714	72%
Civic:-Expenditure	37,962	59,435	21,473	64%
Grants <u>Grants</u>	48,413	57,833	9,420	84%
F&P Income - Expenditure Totals	203,434	298,870	95,436	68%
Community and Environment Committee				
212 Propagation Unit	0	1,000	1,000	0%
215 Floral Displays	14,768	12,250	-2,518	121%
241 Allotments	118	1,250	1,132	9%
300 Public Realm	340	0	-340	#DIV/0!
301 Congleton Partnership	23,703	35,554	11,851	67%
302 Community Development	75,716	117,351	41,635	65%
303 Crime Reduction/CCTV	26,187	48,650	22,463	54%
305 Christmas Fayre/lights	5,925	16,000	10,075	37%
310 Neighbourhood Plan	0	0	0	0%
315 Covid 19	9,696	0	-9,696	0%
Donations and transfer from Covid 19 EMR	-9,696	0	9,696	0%
321 Tourism	2,020	5,000	2,980	40%
341 Youth and Young People	136	2,000	1,864	7%
351 Luncheon Club	4,586	9,000	4,414	51%
C,E &S Income - Net Expenditure Totals	153,499	248,055	94,556	62%

Town Hall, Assets and Services Committee

	Actual Year To Date	Current Annual Budget	Variance Annual Total	% of Budget
<u>Padding Pool</u>	29,419	27,558	-1,861	107%
<u>Town Hall</u>				
Town Hall - Expenditure	111,846	203,450	91,604	55%
Town Hall - Income	-50,262	-117,600	-67,338	43%
Net Expenditure over Income	61,584	85,850	24,266	72%
<u>Congleton Information Centre</u>				
CEC Support Grant	-44,011	-33,000	11,011	133%
Sales Income: Third Party Ticket sales	-33,174	0	33,174	
Sales Income	-6,599	0	6,599	
Direct expenditure	4,518	67,403	62,885	7%
Third Party Ticket expenditure	28,879		-28,879	
Expenditure: Staff	35,006		-35,006	
Expenditure	10,386		-10,386	
Net Expenditure over income	-4,995	34,403	39,398	-15%
<u>Public Toilets</u>	4,259	10,250	5,991	42%
<u>Cenotaph</u>	140	250	110	56%
<u>Streetscape</u>				
Streetscape Expenditure	423,362	590,734	167,372	72%
Streetscape - Income CEC	-248,468	-372,702	-124,234	67%
Streetscape - External work income	-9,291	-15,000	-5,709	62%
Streetscape - Other	-24	0	24	
Streetscape - Misc Income	-450	-900	-450	50%
	-258,233	-388,602	-130,369	66%
Net Expenditure over Income	165,129	202,132	37,003	82%
Town Hall, Assets and Services - Net Expenditure	255,536	360,443	104,907	71%
<u>Capital</u>	35,889	46,778	10,889	77%
Total Net Expenditure	648,358	954,146	305,788	68%
Staff Costs	574,621	887,343	312,722	65%

Reserves as at 30th November 2021

310	General Reserve	226,244
318	Capital Equipment Fund	27,007
320	Capital Contingency Fund	436,391
321	EMR Elections	20,000
322	EMR Covid 19 Fund	10,575
324	EMR Crime Prevention/Traffic calming	7,357
327	EMR Business Recovery Fund	11,460
330	EMR Ancient Treasures	3,000
331	EMR Website	5,151
333	EMR Training	8,479
337	EMR Toilets	24,012
339	EMR Public Realm	9,189
340	EMR Legal Fees	5,292
342	EMR Tourism	18,399
343	EMR Marketing	5,000
344	EMR Congleton Neighbourhood Plan	8,939
345	EMR Cenotaph	10,419
346	EMR Rotary Bonfire	5,000
348	EMR Civic	1,000
		842,914