

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy		
MEETING DATE AND TIME	15 th September 2022 7.00pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael – Responsible Financial Officer (RFO)		
AGENDA ITEM REPORT TITLE	10 Management Accounts		
Background	Variance analysis for the period 1 st April to 31 st July 2022 to accompany the attached spreadsheets in Appendix 10.1.		
Updates	<p>These figures cover the financial period 1st April to 31st July 2022 (Months 1 to 4), which represents 33.3% of the 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.</p> <p>Please see summary sheet (Appendix 10.1) for explanations of variances, below are additional comments for noting:</p> <p><u>Finance and Policy Committee</u> Committee budgets stand at 38.9% expenditure and 50.7% income received.</p> <p><u>101-Corporate Management</u> 36.6% expenditure spend and 50.7% Income received.</p> <p>4025- Insurance- Both the annual insurance from Zurich (year 3 or 3) has been paid in full and the Ill Health Liability through Legal and General has been paid, I am requesting that the Finance and Policy Committee retrospectively approve the payment to Legal and General (Appendix 10.2) of £8,111.56, payment for this was required to be made by 5th August 2022.</p> <p><u>102-Democratic/Civic</u> 34.3% expenditure spend</p> <p><u>107-Grants</u> £12,950 remains available for Financial Assistance Applications.</p> <p><u>Community and Environment Committee</u> Committee budgets stand at 14.3% expenditure</p> <p><u>241- Allotments</u> <u>Over budget</u>: Emergency spending was required for urgent tree work/care, total expenditure of £4,000, this is being presented to Council on 29th September 2022 to approve continued spends on this budget line for the remainder of the financial year. A request in this report is being made for the Finance and Policy committee to note the overspend on line 241-4041 Property Maintenance.</p>		

Town Hall, Assets and Services Committee

201-Paddling Pool

£25,801 has been paid for resurfacing of the pool, this was budgeted for and has Capital Funds availability to cover the costs.

The Pool opened in May 2022 and closed on 4th September 2022. Further costings will be presented in the November meeting.

221-Town Hall

34.5% expenditure spend and 34.6% income received.

4009-Protective Clothing is **over budget** at 102.8%

4025- Insurance has been paid in full for the year and stands at 100.8%

4040- Maintenance Contracts is at 60.2% due to start of year servicing and contract renewal payments due.

4041-Property Maintenance: 48.9% the annual electrical certificate service has been completed

4068- Licences: PPL/PRS Music licence has been paid for the year this stands at 80.2% spent.

Grand Hall income is currently at 45.4%, Bridgestones 20.9% and Spencer Suite 40% (which is partly due to the contribution from Citizens Advice Bureau Grant (CAB) for room hire)

225-Congleton Information Centre

Expenditure is 37.7% and income 51.2%. First half of the Cheshire East Council (CEC) agreement has been paid to date.

Streetscape:

Expenditure is 37.4% and income 54.3%.

4004- Agency Staff- **Over budget** at 134.7%, requirement to cover staff sickness.

4025-Insurance at 100.8% paid in full for the year.

4048-Vehicle Fuel and Oil currently at 51.4%, mainly due to recent increase in fuel prices, we also have an additional sweeper vehicle.

4049-Vehicle Leasing is at 55.4% the budget did not include the sweeper hire charges (set prior to the agreement) taking into account the original lease costs the budget would be at 32%.

4050-Street Cleaning- Over budget, this is being present to Council on 29th September 2022 to approve continued spend. Over budget due to fly-tipping costs.

2 quarters of CEC agreement has been received to date.

Capital

Capital is shown to enable the management accounts to balance to the budget figure. No loan payments made to date.

Staffing Costs

Currently at 32.2%, when taking the 3% budgeted pay award into account it would be showing as 33.1% which is on target.

Decision Requested	<ol style="list-style-type: none"> 1. To receive the Management Accounts to 31st July 2022 2. To approve overbudget expenditure on lines: <ul style="list-style-type: none"> ○ 241-4041 Allotments Property Maintenance ○ 221-4009 Town Hall Protective Clothing ○ 280-4004 Streetscape Agency Staff ○ Insurance in all cost centres 3. To retrospectively approve the payment of £8,11.56 to Legal and General for Ill Health Liability.
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Appendix 10.1

Congleton Town Council
Management Accounts 2022-23
Jul-22
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Month	4		BUDGET TO	Actual Spend	£ VARIANCE	% Of Budget	Variance	NOTES
Percentage	33.3%	ANNUAL BUDGET	M4	to M4	AT M4	spent @ M4	%	
Finance and Policy Committee								
101		Corp Management						
		Staff Costs (re-allocated)	171,273	57,091	54,707	2,384	31.9%	1.4%
		Travel	500	167	0	167	0.0%	33.3%
		Training / Conferences	3,000	1,000	44	956	1.5%	31.8%
		Rent Payable	17,017	5,672	5,672	0	33.3%	0.0%
		Miscellaneous Office Costs	1,660	553	616	- 63	37.1%	-3.8%
		Telephone/Fax/Internet	1,083	361	754	- 393	69.6%	-36.3%
		Postage	3,077	1,026	75	951	2.4%	30.9%
		Stationery & Printing	2,900	967	1,308	- 341	45.1%	-11.8%
		Subscriptions & Publications	4,200	1,400	1,526	- 126	36.3%	-3.0%
		Insurance	11,200	3,733	11,285	- 7,552	100.8%	-67.5%
		Computer/IT Costs	13,130	4,377	6,341	- 1,964	48.3%	-15.0%
		Photocopy Charges	1,500	500	431	69	28.7%	4.6%
		Recruitment Advertising	500	167	124	43	24.8%	8.5%
		Other Advertising	300	100	0	100	0.0%	33.3%
		Bank Charges	1,240	413	388	25	31.3%	2.0%
		Audit Fees - External	2,000	667	0	667	0.0%	33.3%
		Audit Fees - Internal	1,760	587	460	127	26.1%	7.2%
		Accountancy Support	5,000	1,667	2,574	- 907	51.5%	-18.2%
		Legal & Professional fees	4,000	1,333	3,087	- 1,754	77.2%	-43.9%
		HR & H&S support	4,500	1,500	1,891	- 391	42.0%	-8.7%
		Tfr From EMR	0	0	-2,480	2,480	#DIV/0!	#DIV/0!
		Central Overheads reallocated	-63,881	-21,294	-20,805	- 489	32.6%	0.7%
		Corporate Management:-Expenditure	185,959	61,986	67,998	- 6,012	36.6%	-3.3%
		Precept 2021-2022	-996,333	-332,111	-498,167	166,056	50.0%	-16.7%
		Interest Receivable	-1,500	-500	-247	- 253	16.5%	16.8%
		Miscellaneous Income	0	0	-7,355	7,355		
		Corporate Management-Income	-997,833	-332,611	-505,769	173,158	1	0
		Net Income Over Expenditure	-811,874	-270,625	-437,771	167,146	53.9%	-20.6%
102		Civic						
		Staff Costs (re-allocated)	31,723	10,574	9,982	592	31.5%	1.8%
		Training / Conferences	1,000	333	0	333	0.0%	33.3%
		Stationery & Printing	500	167	0	167	0.0%	33.3%
		Marketing/Promotions	1,000	333	152	181	15.2%	18.1%
		Council Newsletter	8,000	2,667	1,830	837	22.9%	10.4%
		Council Website	2,000	667	-4	671	-0.2%	33.5%
		Mayor's Allowance	3,000	1,000	3,000	- 2,000	100.0%	-66.7%
		Members Expenses	200	67	0	67	0.0%	33.3%
		Civic Expenses	6,750	2,250	4,339	- 2,089	64.3%	-31.0%
		Civic Regalia	250	83	0	83	0.0%	33.3%
		Hall & Room Hire	6,000	2,000	1,650	350	27.5%	5.8%
		Civic Artefacts and Treasures	500	167	0	167	0.0%	33.3%
		Central Overheads reallocated	2,720	907	886	21	32.6%	0.7%
		Civic:-Expenditure	63,643	21,214	21,835	- 621	34.3%	-1.0%
107		Grants						
		Initial Grant Commitment	15,000	5,000	2,497	2,503	16.6%	16.7%
		Tfr from EMR Commirred Grants		0	-7,680	7,680		
		Specified Grants	41,833	13,944	27,607	- 13,663	66.0%	-32.7%
		Grants- Expenditure	56,833	18,944	22,424	- 3,480	39.5%	-6.2%
		Capital	46,778	15,593	25,000	- 9,407	53.4%	-20.1%
		F&P Income - Income	-997,833	-332,611	-505,769	173,158	50.7%	-17.4%

Expenditure	353,213	117,738	137,257	-19,519	38.9%	-5.6%
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Congleton Town Council
Management Accounts 2021-2022

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Month Percentage	4 33.3%	ANNUAL BUDGET	BUDGET TO M4	Actual Spend to M4	£ VARIANCE AT M4	% Of Budget spent @ M4	Variance %	NOTES
Community and Environment Committee								
215	Donations Received	0	0	-5,070	5,070			Bee Garden
215	Sponsorship Income	0	0	-1,500	1,500			Roundabout Sponsorship
215	Floral Displays Income	-4,000	-1,333	-4,913	3,580	122.8%	-89.5%	Hanging baskets
215	Floral Displays Expenditure	17,262	5,754	15,418	-9,664	89.3%	-56.0%	
215	Other Expenditure	0	0	4,250	-4,250			Bee Garden
241	Allotments Income	-190	-63	0	-63	0.0%	33.3%	
241	Allotments Expenditure	1,000	333	4,020	-3,687	402.0%	-368.7%	Emergency work required on trees: Overspend to be noted by Council
300	Public Realm	3,000	1,000	1,800	-800	60.0%	-26.7%	Deep clean of some town pavements was completed
301	Congleton Partnership Income	0	0	-3,045	3,045	#DIV/0!	#DIV/0!	Dependant on Partnership projects
301	Tfr from EMR Congleton Partnership		0	-61,822	61,822			Partnership funds
301	Congleton Partnership Expenditure	31,177	10,392	20,492	-10,100	65.7%	-32.4%	Partly dependant on Partnership projects
302	Community Development	119,418	39,806	38,641	1,165	32.4%	0.9%	
303	Crime Reduction/CCTV	43,548	14,516	0	14,516	0.0%	33.3%	No charges to date: CCTV Invoice received due to be posted and paid
305	Christmas Fayre/lights Income	0	0	14	-14			
305	Christmas Fayre/lights Expenditure	16,000	5,333	0	5,333	0.0%	33.3%	
310	Neighbourhood Plan	0	0	868	-868	0.0%	33.3%	
310	Neighbourhood Plan Tfr From EMR	0		-868	868			
315	Covid 19 Income	0	0	0	-	-100.0%	133.3%	
315	Covid 19 Expenditure	0	0	0	-	0.0%	33.3%	
321	Tourism Income	-5,000	-1,667	-2,393	726	47.9%	-14.6%	
321	Tourism Expenditure	20,770	6,923	10,758	-3,835	51.8%	-18.5%	750 EMR Balance £10,275
341	Youth and Young People	1,000	333	0	333	0.0%	33.3%	
351	Luncheon Club	9,000	3,000	3,849	-849	42.8%	-9.5%	To be discussed.
C.E & S	Income	-9,190	-3,063	-16,921	13,858			
	Expenditure	262,175	87,392	37,406	49,986			
C,E & S Income - Net Expenditure Totals		252,985	84,328	20,499	63,829	8.1%	25.2%	

Town Hall, Assets and Services Committee

Town Hall, Assets and Services Committee		ANNUAL BUDGET	BUDGET TO M4	Actual Spend to M4	£ VARIANCE AT M4	% Of Budget spent @ M4	Variance %	NOTES
201	<u>Paddling Pool</u>	41,096	13,699	12,519	1,180	30.5%	2.8%	Opened May 22.
221	<u>Town Hall</u>							
	Town Hall - Expenditure	205,157	68,386	71,888	- 3,502	35.0%	-1.7%	
	Town Hall - Income	-101,100	-33,700	-35,030	1,330	34.6%	-1.3%	
	Net Expenditure over Income	104,057	34,686	36,858	- 2,172	35.4%	-2.1%	
225	<u>Congleton Information Centre</u>							
	CIC - Expenditure	105,494	35,165	39,742	- 4,577	37.7%	-4.4%	
	CIC- Income	-68,174	-22,725	-34,931	12,206	51.2%	-17.9%	
	Net Expenditure over income	37,320	12,440	4,811	7,629	12.9%	20.4%	

263	Public Toilets	<u>5,200</u>	<u>1,733</u>	<u>1,002</u>	<u>731</u>	<u>19.3%</u>	<u>14.0%</u>	Cleaning and supplies
270	Cenotaph	<u>255</u>	<u>85</u>	<u>55</u>	<u>30</u>	<u>21.6%</u>	<u>11.7%</u>	Electricity costs
280	Streetscape							
	Streetscape Expenditure	599,763	199,921	224,167	- 24,246	37.4%	-4.1%	
			0		-			
	Streetscape - Income CEC	-380,156	-126,719	-214,096	87,377	56.3%	-23.0%	1st quarter from CEC received
	Streetscape - External work income	-15,000	-5,000	-731	- 4,269	4.9%	28.4%	
	Streetscape - Other	0	0	0	-		33.3%	
	Streetscape - Misc Income	-900	-300	-225	- 75	25.0%	8.3%	
	S/S Income	-396,056	-132,019	-215,052	83,033	54.3%	-21.0%	
	Net Expenditure over Income	<u>203,707</u>	<u>67,902</u>	<u>9,115</u>	<u>58,787</u>	<u>4.5%</u>	<u>28.8%</u>	
THAS	Income	-565,330	-188,443	-285,013	96,570			
	Expenditure	<u>956,965</u>	<u>318,988</u>	<u>349,373</u>	<u>-30,385</u>			
	Town Hall, Assets and Services - Net Expenditure	<u>391,635</u>	<u>130,545</u>	<u>64,360</u>	<u>66,185</u>	<u>16.4%</u>	<u>16.9%</u>	

Personell

Staff Costs	<u>916,343</u>	<u>305,448</u>	<u>294,615</u>	<u>621,728</u>	<u>32.2%</u>	<u>1.1%</u>	Actual staff costs to date
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Personnel with Pay Award for reference

Permanent Staff Costs - Included budget pay award *1	916,343	305,448	303,453	1,994	33.1%	0.2%	Actual costs plus budgeted pay award for information only
Agency Staff	6,000	2,000	8,083	- 6,083	134.7%	-101.4%	
Total Staff Costs	<u>922,343</u>	<u>307,448</u>	<u>311,536</u>	<u>- 4,089</u>	<u>33.8%</u>	<u>-0.5%</u>	
Budgeted pay award (3%)			<u>8,838</u>				3% budgeted pay award assumed of actual costs

Total Income	-1,572,353	-524,118	-807,703				
Total Expenditure	<u>1,572,353</u>	<u>524,118</u>	<u>524,036</u>				
Net Income /Expenditure	<u>0</u>	<u>0</u>	<u>-283,667</u>				

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Reserves as at 31st July 2022

BALANCE

310	General Reserve	227,033
318	Capital Equipment Fund	7,884
320	Capital Contingency Fund	370,195
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	5,758
330	EMR Ancient Treasures	3,000
331	EMR Website	30,151
333	EMR Training	8,479
337	EMR Toilets	24,012
339	EMR Public Realm	9,189
340	EMR Legal Fees	52,812
342	EMR Tourism	5,576
343	EMR Marketing	5,000
344	EMR Congleton Neighbourhood Plan	8,033
345	EMR Cenotaph	9,279
346	EMR Rotary Bonfire	5,000
348	EMR Civic	1,000
349	EMR CIL	304
351	EMR Information Centre	22,011
352	EMR 750 Celebrations	10,272
353	EMR Ukraine Support	4,750
354	EMR Carbon Offsetting	3,000
		<u>850,670</u>

Cheshire Pension Fund
 Congleton Town Council
 Policy Number [REDACTED]



Renewal : 01/04/2022

[REDACTED] (Ill Health Liability Insurance)

Lives	28	
Aggregate Scheme Earnings	£622,926.00	
Unit Rate	£1.250 %	
Annual Premium	£7,786.58	
Premium due		£7,786.58
Plus balance due from 'sweep up' account		£324.98
Total		£8,111.56
Less Paid		£0.00
Balance Due		£8,111.56

Payment of this account should be made by 05 August 2022