

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy		
MEETING DATE AND TIME	26 th January 2023 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 to 31 st December 2022 to accompany the attached spreadsheets in Appendix 10.1		
Updates	<p>These figures cover the financial period to 31st December 2022, month 9, which represents 75% of the budget. (Percentages in this report rounded up /down)</p> <p>Please see summary sheet (Appendix 10.1) for notes, as we are now in the final quarter of this financial year, a brief summary of main cost centres are noted in this report.</p> <p><u>Finance and Policy Committee</u> Committee budgets stand at 76% expenditure and 101% income received.</p> <p><u>101-Corporate Management</u> 80% expenditure spend and 101% Income received Precept for 22-23 now received in full, no new expenditure notes to declare.</p> <p><u>102-Democratic/Civic</u> 68% expenditure spend, no issues to note</p> <p><u>107-Grants</u> £7,775 remains available for Financial Assistance Applications.</p> <p><u>109- Capital</u> No issues to note. The first loan payment has been made, second due in March 2023, if the Direct Debit date enters April the loan amount will be accrued at year end.</p> <p><u>Community and Environment Committee</u> Committee expenditure budgets stand at 59% expenditure.</p> <p><u>215- Floral</u> Budgeted year end expenditure over income was £13,262 currently £11,404. General expenditure at 113%.</p> <p><u>241- Allotments</u> As previously noted, over budget due to emergency spending was required for urgent tree work/care. Movement from Capital Ear Marked Reserve is due to take place at year end once approved at budget setting</p>		

300-Public Realm

Currently at 94%, cleanse of Town Centre was completed and repair work to benches has commenced.

301- Congleton Partnership

Expenditure declared on this cost centre; a final analysis will be completed for year end.

302- Community Development

No issues to note for this cost centre. 4226-Ukraine Support is financed by movement from Ear Marked Reserves, which are covered later in the accounts.

303- Crime Reduction

No PCSO charges to date, CCTV paid in full for the year.

305- Christmas Fayre-Lights

To date: Income £3,273 no budget set. Expenditure £21,595 against £16,000 budget. Movement from Capital Reserves is required to take place once Christmas accounts finalised, a sum of £2,250. Obtaining sponsorship was not as successful as previous years. Final update will be provided in March.

321-Tourism

No issues to note, the 750 events has worked to budget, the full reserves set to one side for the events has been used in full.

351- Luncheon Club

Currently at 78%, Council have approved to use up to £3,000 of ear marked reserves to cover any overspend.

Town Hall, Assets and Services Committee

96% income and 92% expenditure

201- Paddling Pool

Season ended in September, no issues to note .

221-Town Hall

75% expenditure spend and 78% income received.

Grand Hall income is currently at 93%, Bridestones 37% and Spencer Suite 87% (which is partly due to the contribution from Citizens Advice Bureau Grant for room hire) Commission from the Commercial Partner is now being invoiced out due to events taking place.

4009 Health and Safety, this line has been presented in a past meeting for noting and approval to spend, the overspend will increase further due to security costs from pre-Covid bookings.

	<p>4041:Property Maintenance. Currently showing as overspent, as per Council approval Ear Marked reserves are to be used to cover maintenance programme costs. An updated amount will be presented to Council in February 2023.</p> <p><u>225-Congleton Information Centre</u> It is worth noting that the Direct Sales/Income budgets set for 2022-23 are the first set budgets since the takeover of the Information Centre, they will be monitored year on year. Expenditure is 157% and income 205%. Both payments of the CEC agreement have been paid to date. A full nominal check will be taking place as costs are currently showing as more than income for ticket sales, this will be updated in March 2023.</p> <p>There are three payments to note, all for 3rd Party ticket sales, all three are over £10,000 but are to pay for tickets that we have sold on behalf of the event organiser, direct expenditure not revenue expenditure:</p> <ul style="list-style-type: none"> • 17/11/2022 Congleton Rotary Club £ 17,380.25 3rd Party ticket sales • 17/11/2022 RA & L Lomas Fundraising £ 11,685.00 3rd Party ticket sales • 17/11/2022 RA & L Lomas Fundraising £ 19,511.40 3rd Party ticket sales <p><u>Streetscape:</u> Expenditure is 88% and income 82%.</p> <p>No new issues to note from previous reporting, there has been 3 quarters of CEC agreement has been received to date.</p> <p><u>Staffing Costs</u> Currently at 77%. The Pay Award has been implemented and paid to staff, payroll will remain over expected budget as the budgeted pay award was lower than the National Joint Council agreement.</p> <p><u>Ear Marked Reserves</u> Current balances and estimated movement as at Month 9 included for noting.</p>
<p>Decision Requested</p>	<ol style="list-style-type: none"> 1. To note the three payments over £10,000 for direct expenditure (3rd party ticket sales). 2. To receive the Management Accounts to 31st December 2022.

Congleton Town Council
Management Accounts 2022-23
Dec-22

Page 1/3

Month	9		BUDGET TO	Actual Spend	£ VARIANCE	% Of Budget	Variance	NOTES	
Percentage	75.0%	ANNUAL BUDGET	M9	to M9	AT M9	spent @ M9	%		
Finance and Policy Committee									
101		Corp Management							
		Staff Costs (re-allocated)	171,273	128,455	129,415	-960	75.6%	-0.6%	
		Travel	500	375	0	375	0.0%	75.0%	
		Training / Conferences	3,000	2,250	574	1676	19.1%	55.9%	
		Rent Payable	17,017	12,763	12,763	0	75.0%	0.0%	
		Miscellaneous Office Costs	1,660	1,245	1,346	-101	81.1%	-6.1%	
		Telephone/Fax/Internet	1,083	812	2,058	-1246	190.0%	-115.0%	Increases after budget setting & low budget for this line
		Postage	3,077	2,308	380	1928	12.3%	62.7%	
		Stationery & Printing	2,900	2,175	2,336	-161	80.6%	-5.6%	
		Subscriptions & Publications	4,200	3,150	3,919	-769	93.3%	-18.3%	
		Insurance	11,200	8,400	11,285	-2885	100.8%	-25.8%	All insurance now paid for the full year
		Computer/IT Costs	13,130	9,848	13,993	-4146	106.6%	-31.6%	Increases after budget setting & low budget for this line
		Photocopy Charges	1,500	1,125	1,377	-252	91.8%	-16.8%	Higher usage during events season
		Recruitment Advertising	500	375	124	251	24.8%	50.2%	
		Other Advertising	300	225	0	225	0.0%	75.0%	
		Bank Charges	1,240	930	882	48	71.1%	3.9%	
		Audit Fees - External	2,000	1,500	0	1500	0.0%	75.0%	
		Audit Fees - Internal	1,760	1,320	480	840	27.3%	47.7%	
		Accountancy Support	5,000	3,750	1,979	1771	39.6%	35.4%	
		Legal & Professional fees	4,000	3,000	6,539	-3539	163.5%	-88.5%	See Tfr from EMR for £2480
		HR & H&S support	4,500	3,375	2,836	539	63.0%	12.0%	
		Tfr From EMR	0	0	-2,480	2480	#DIV/0!	#DIV/0!	Biodiversity Legal Fees CTC/60/2122
		Central Overheads reallocated	-63,881	-47,911	-39,916	-7995	62.5%	12.5%	
		Corporate Management:-Expenditure	185,959	139,469	149,890	-10421	80.6%	-5.6%	
		Precept 2021-2022	-996,333	-747,250	-996,333	249083	100.0%	-25.0%	Now received in full
		Interest Receivable	-1,500	-1,125	-4,575	3450	305.0%	-230.0%	Receiving more interest due to rate rises.
		Miscellaneous Income	0	0	-7,355	7355	#DIV/0!	#DIV/0!	CIL payment £7325 will be moved at year end
		Corporate Management-Income	-997,833	-748,375	-1,008,263	259888	101.0%	-26.0%	
		Net Income Over Expenditure	-811,874	-608,906	-858,373	249468	105.7%	-30.7%	
102		Civic							
		Staff Costs (re-allocated)	31,723	23,792	22,878	914	72.1%	2.9%	
		Training / Conferences	1,000	750	30	720	3.0%	72.0%	
		Stationery & Printing	500	375	0	375	0.0%	75.0%	
		Marketing/Promotions	1,000	750	501	249	50.1%	24.9%	
		Council Newsletter	8,000	6,000	6,032	-32	75.4%	-0.4%	3 editions completed
		Council Website	2,000	1,500	696	804	34.8%	40.2%	
		Mavor's Allowance	3,000	2,250	3,000	-750	100.0%	-25.0%	Paid in full
		Members Expenses	200	150	0	150	0.0%	75.0%	
		Civic Expenses	6,750	5,063	5,795	-733	85.9%	-10.9%	Civic events x 2: Mavor Making and Civic Sundav
		Civic Requalia	250	188	0	188	0.0%	75.0%	
		Hall & Room Hire	6,000	4,500	2,912	1588	48.5%	26.5%	
		Civic Artefacts and Treasures	500	375	0	375	0.0%	75.0%	
		Central Overheads reallocated	2,720	2,040	1,702	338	62.6%	12.4%	
		Civic:-Expenditure	63,643	47,732	43,546	4186	68.4%	6.6%	
107		Grants							
		Grants- Expenditure	56,833	42,625	36,830	5795	64.8%	10.2%	
		Capital	46,778	35,084	35,991	-908	76.9%	-1.9%	1st loan repayment made
F&P Income	Income	-997,833	-748,375	-1,012,529			101.5%	-26.5%	Committee Summary
	Expenditure	353,213	264,910	269,388			76.3%	-1.3%	Committee Summary

Month Percentage	9 75.0%	ANNUAL BUDGET	BUDGET TO M9	Actual Spend to M9	£ VARIANCE AT M9	% Of Budget spent @ M9	Variance %	NOTES
Community and Environment Committee								
215		Floral Displays Income	-4.000	-3.000	-12.561	9561	314.0%	-239.0%
215		Floral Displays Expenditure	17.262	12.947	23.965	-11019	138.8%	-63.8%
241		Allotments Income	-190	-143	0	-143	0.0%	75.0%
241		Allotments Expenditure	1.000	750	5.240	-4490	524.0%	-449.0%
					0			Emergency work required on trees: Overspend noted by Council
300		Public Realm	3.000	2.250	2.836	-586	94.5%	-19.5%
								Deep clean of some town pavements was completed, repairs to benches
301		Conleton Partnership Expenditure	31.177	23.383	39.137	-15754	125.5%	-50.5%
					0			Expenditure noted only
302		Community Development	119.418	89.564	91.711	-2148	76.8%	-1.8%
303		Crime Reduction/CCTV	43.548	32.661	9.787	22874	22.5%	52.5%
					0			No PCSO charges to date: CCTV paid in full
305		Christmas Favre/lights Income	0	0	-3.273	3273		
305		Christmas Favre/lights Expenditure	16.000	12.000	21.595	-9595	135.0%	-60.0%
					0			
310		Neighbourhood Plan	0	0	1.605	-1605	0.0%	75.0%
310		Neighbourhood Plan Tfr From EMR	0	0	-1.605	1605		
					0			
315		Covid 19 Income	0	0	0	0	-100.0%	175.0%
315		Covid 19 Expenditure	0	0	0	0	0.0%	75.0%
					0			
321		Tourism Income	-5.000	-3.750	-6.488	2738	129.8%	-54.8%
321		Tourism Expenditure	20.770	15.578	17.650	-2073	85.0%	-10.0%
					0			750 Celebrations: EMR of £21.305 provided (£35.393 costs less EMR £21.305)
341		Youth and Young People	1.000	750	0	750	0.0%	75.0%
351		Luncheon Club	9.000	6.750	7.031	-281	78.1%	-3.1%
C.E & S		Income	-9.190	-6.893	-49.942		543.4%	-468.4%
		Expenditure	262.175	196.631	154.862		59.1%	15.9%
		C.E & S Income - Net Expenditure Totals	252.985	189.739	104.920			
								Committee Summary
								Committee Summary
								Committee Summary

Town Hall, Assets and Services Committee

	ANNUAL BUDGET	BUDGET TO M9	Actual Spend to M9	£ VARIANCE AT M9	% Of Budget spent @ M9	Variance %	NOTES
201	41,096	30,822	28,752	2070	70.0%	5.0%	Possible issue with water meter, will update or accrue costs if required.
221							
							Town Hall
	205,157	153,868	152,957	911	74.6%	0.4%	Town Hall - Expenditure
	-101,100	-75,825	-78,439	2614	77.6%	-2.6%	Town Hall - Income
	104,057	78,043	74,518	3525	71.6%	3.4%	Net Expenditure over Income
225							
							Conleton Information Centre
	105,494	79,121	164,965	-85845	156.4%	-81.4%	CIC - Expenditure
	-68,174	-51,131	-140,135	89005	205.6%	-130.6%	CIC - Income
	37,320	27,990	24,830	3160	66.5%	8.5%	Net Expenditure over income
263	5,200	3,900	2,570	1330	49.4%	25.6%	Public Toilets
270	255	191	150	41	58.8%	16.2%	cenotaph
280							
							Streetscape
	599,763	449,822	535,144	-85322	89.2%	-14.2%	Streetscape Expenditure
		0	0	0			
	-380,156	-285,117	-321,144	36027	84.5%	-9.5%	Streetscape - Income CEC
	-15,000	-11,250	-2,649	-8601	17.7%	57.3%	Streetscape - External work income
	0	0	0	0		75.0%	Streetscape - Other

Streetscape - Misc Income	-900	-675	-675	0	75.0%	0.0%
S/S Income	-396,056	-297,042	-324,468	27426	81.9%	-6.9%
Net Expenditure over Income	203,707	152,780	210,676	-57896	103.4%	-28.4%

THAS	Income	-565,330	-423,998	-543,044		96.1%	-21.1%	Committee Summary
	Expenditure	956,965	717,724	884,539		92.4%	-17.4%	Committee Summary
Town Hall, Assets and Services - Net Expenditure		391,635	293,726	341,495				Committee Summary

Personnel

Staff Costs	916,343	687,257	708,298	-21041	77.3%	-2.3%	Actual staff costs to date
-------------	---------	---------	---------	--------	-------	-------	----------------------------

Personnel with Pay Award for reference

Permanent Staff Costs - Included budget pay award *1	916,343	687,257	708,298	-21041	77.3%	-2.3%	Actual costs plus budgeted pay award for information only
Agency Staff	6,000	4,500	33,985	-29485	566.4%	-491.4%	Cover for longterm sick.
Total Staff Costs	922,343	691,757	742,283	-50526	80.5%	-5.5%	
Budgeted pay award (3%)							Pay award now settled and paid

Total Income	-1,572,353	-1,179,265	-1,605,515		101.8%		Overall summary
Total Expenditure	1,572,353	1,179,265	1,308,789		83.2%		Overall summary
Net Income /Expenditure			-296,726				Overall summary

Congleton Town Council
Management Accounts 2022-2023
Dec-22

Page 3/3

Reserves as at 31st December 2022

	BALANCE		Est.balance 31/03/2023	
310 General Reserve	227,033		227,033	Update will be provided in March
318 Capital Equipment Fund	-		-	
320 Capital Contingency Fund	345,182	-14,000	331,182	Maintenance programme cost to be covered from this EMR, this will vary
321 EMR Elections	20,000		20,000	
322 EMR Covid 19 Fund	10,575	-3,000	7,575	First Floor/ Shop Improvement Scheme, £3,000 paid in January
324 EMR Crime Prevention/Traffic calming	7,357		7,357	
327 EMR Business Recovery Fund	5,758	-3,000	2,758	Up to £3,000 due to go to Luncheon Club at Year end
330 EMR Ancient Treasures	3,000		3,000	
331 EMR Website	30,151		30,151	
333 EMR Training	8,479		8,479	
337 EMR Toilets	24,012		24,012	
339 EMR Public Realm	9,189		9,189	
340 EMR Legal Fees	48,812		48,812	
342 EMR Tourism	5,576		5,576	
343 EMR Marketing	5,000		5,000	
344 EMR Congleton Neighbourhood Plan	7,281	-600	6,681	Monthly costs
345 EMR Cenotaph	7,017	-4,517	2,500	Due to be moved back to general reserves at year end
346 EMR Rotary Bonfire	5,000		5,000	No use required for 2022 bonfire event
348 EMR Civic	1,000		1,000	
349 EMR CIL	304	7,325	7,629	£7,325 to be moved in at year end, can only be used for CIL, 5 year time limit
351 EMR Information Centre	22,011		22,011	
352 EMR 750 Celebrations	-		-	
353 EMR Ukraine Support	4,433	-1,800	2,633	£1,800 for Christmas and Hosting events
354 EMR Carbon Offsetting	3,000		3,000	
	800,170	- 19,592	780,578	