

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy		
MEETING DATE AND TIME	23 rd March 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 January 2023 to accompany the attached spreadsheets in Appendix 10.1		
Updates	<p>These figures cover the financial period to 31st January 2023, month 10, which represents 83% 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 is noted in this report.</p> <p><u>Finance and Policy Committee</u></p> <p>Committee budgets stand at 83% expenditure and 103% income received.</p> <p><u>101-Corporate Management</u> 91% expenditure spend and 102% Income received Precept for 22-23 now received in full, no new expenditure notes to declare.</p> <p><u>102-Democratic/Civic</u> 72% expenditure spend, no issues to note</p> <p><u>107-Grants</u> £5,830 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,</p> <p><u>Community and Environment Committee</u></p> <p>Committee expenditure budgets stand at 68% expenditure.</p> <p><u>215- Floral</u> Budgeted year end expenditure over income was £13,262 currently £11,913. General expenditure at 142%.</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, movement from Ear Marked reserves to Revenue budgets is due to take place at year end.

301- Congleton Partnership

Expenditure declared on this cost centre. A final analysis will be completed for year end. These accounts are Income £28,489, Expenditure £48,401 less carry forward reserves of £61,822 and £2262.

302- Community Development

Expenditure at 86%, no issues to note for this cost centre.

303- Crime Reduction

CCTV paid in full for the year.

305- Christmas Fayre-Lights

To date: Income £3,273 no budget set. Expenditure £18,660 against £16,000 budget.

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 96%, Council have approved to use up to £3,000 of ear marked reserves to cover any overspend.

Town Hall, Assets and Services Committee

120% income and 102% expenditure

201- Paddling Pool

Season ended in September, no issues to note .

221-Town Hall

86% expenditure spend and 87% income received.

Grand Hall income is currently at 101%, Bridestones 39% and Spencer Suite 96% (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.

4041:Property Maintenance. Currently showing as overspent at 192%, as per Council approval Ear Marked reserves are to be used to cover maintenance programme costs. The total amount due to be moved from Ear Marked Reserve is £17,128

	<p><u>225-Congleton Information Centre</u></p> <p>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.</p> <p>Expenditure is 168% and income 229%. Both payments of the CEC agreement have been paid to date.</p> <p>Direct Sales Income £119,448</p> <p>Direct Sales Expenditure £106,415</p> <p><u>Streetscape:</u></p> <p>Expenditure is 98% and income 110%.</p> <p>No new issues to note from previous reporting, the full amount of the CEC agreement has been received to date.</p> <p><u>Staffing Costs</u></p> <p>Currently at 87%. 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. The expected year end overspend is 4%</p> <p><u>Ear Marked Reserves</u></p> <p>Current balances and estimated movement as at Month 10 included for noting.</p>
Decision Requested	<p>1. To receive the Management Accounts to 31st January 2023.</p>

Month	10		BUDGET TO	Actual Spend	£ VARIANCE	% Of Budget	Variance
Percentage	83.0%	ANNUAL BUDGET	M10	to M10	AT M10	spent @ M10	%
Finance and Policy Committee							
101		Corp Management					
		Staff Costs (re-allocated)	171,273	142,728	147,725	-4998	86.3%
		Travel	500	417	0	417	0.0%
		Training / Conferences	3,000	2,500	574	1926	19.1%
		Rent Payable	17,017	14,181	14,181	0	83.3%
		Miscellaneous Office Costs	1,660	1,383	1,547	-164	93.2%
		Telephone/Fax/Internet	1,083	903	2,123	-1221	196.0%
		Postage	3,077	2,564	380	2184	12.3%
		Stationery & Printing	2,900	2,417	2,581	-164	89.0%
		Subscriptions & Publications	4,200	3,500	3,919	-419	93.3%
		Insurance	11,200	9,333	11,285	-1952	100.8%
		Computer/IT Costs	13,130	10,942	15,557	-4615	118.5%
		Photocopy Charges	1,500	1,250	1,377	-127	91.8%
		Recruitment Advertising	500	417	124	293	24.8%
		Other Advertising	300	250	0	250	0.0%
		Bank Charges	1,240	1,033	978	55	78.9%
		Audit Fees - External	2,000	1,667	0	1667	0.0%
		Audit Fees - Internal	1,760	1,467	480	987	27.3%
		Accountancy Support	5,000	4,167	2,454	1713	49.1%
		Legal & Professional fees	4,000	3,333	7,289	-3956	182.2%
		HR & H&S support	4,500	3,750	3,834	-84	85.2%
		Tfr From EMR	0	0	-2,480	2480	#DIV/0!
		Central Overheads reallocated	-63,881	-53,234	-44,642	-8592	69.9%
		Corporate Management:-Expenditure	185,959	154,966	169,286	-14320	91.0%
		Precept 2022-2023	-996,333	-830,278	-996,333	166056	100.0%
		Interest Receivable	-1,500	-1,250	-5,379	4129	358.6%
		Miscellaneous Income	0	0	-16,690	16690	
		Corporate Management-Income	-997,833	-831,528	-1,018,402	186875	102.1%
		Net Income Over Expenditure	-811,874	-676,562	-849,116	172554	104.6%
102		Civic					
		Staff Costs (re-allocated)	31,723	26,436	24,365	2071	76.8%
		Training / Conferences	1,000	833	59	774	5.9%
		Stationery & Printing	500	417	0	417	0.0%
		Marketing/Promotions	1,000	833	501	332	50.1%
		Council Newsletter	8,000	6,667	6,032	635	75.4%
		Council Website	2,000	1,667	696	971	34.8%
		Mayor's Allowance	3,000	2,500	3,000	-500	100.0%
		Members Expenses	200	167	0	167	0.0%
		Civic Expenses	6,750	5,625	5,795	-170	85.9%
		Civic Regalia	250	208	0	208	0.0%
		Hall & Room Hire	6,000	5,000	3,205	1795	53.4%
		Civic Artefacts and Treasures	500	417	0	417	0.0%
		Central Overheads reallocated	2,720	2,267	1,903	364	70.0%
		Civic:-Expenditure	63,643	53,036	45,556	7480	71.6%
107		Grants					
		Grants- Expenditure	56,833	47,361	38,201	10531	67.2%
		Capital	46,778	38,982	35,889	3093	76.7%
		F&P Income - Income	-997,833	-831,528	-1,022,909		102.5%
		Expenditure	353,213	294,344	292,156		82.7%

Month Percentage	10 83.0%	ANNUAL BUDGET	BUDGET TO M10	Actual Spend to M10	£ VARIANCE AT M10	% Of Budget spent @ M10	Variance %
Community and Environment Committee							
215	Floral Displays Income	-4,000	-3,333	-12,561	9228	314.0%	-231.0%
215	Floral Displays Expenditure	17,262	14,385	24,474	-10089	141.8%	-58.8%
241	Allotments Income	-190	-158	0	-158	0.0%	83.0%
241	Allotments Expenditure	1,000	833	5,240	-4407	524.0%	-441.0%
300	Public Realm	3,000	2,500	2,836	-336	94.5%	-11.5%
301	Congleton Partnership Income			-28,489			
301	Congleton Partnership Expenditure	31,177	25,981	-15,683	41664	-50.3%	133.3%
302	Community Development	119,418	99,515	102,348	-2833	85.7%	-2.7%
303	Crime Reduction/CCTV	43,548	36,290	9,787	26503	22.5%	60.5%
305	Christmas Fayre/Lights Income	0	0	-3,273	3273		
305	Christmas Fayre/Lights Expenditure	16,000	13,333	18,660	-5327	116.6%	-33.6%
310	Neighbourhood Plan	0	0	1,861	-1861	0.0%	83.0%
310	Neighbourhood Plan Tfr From EMR	0		-1,861	1861		
321	Tourism Income	-5,000	-4,167	-6,588	2421	131.8%	-48.8%
321	Tourism Expenditure	20,770	17,308	22,821	-5513	109.9%	-26.9%
341	Youth and Young People	1,000	833	0	833	0.0%	83.0%
351	Luncheon Club	9,000	7,500	8,607	-1107	95.6%	-12.6%
C.E &S	Income	-9,190	-7,658	-51,910		564.9%	-481.9%
	Expenditure	262,175	218,479	179,090		68.3%	14.7%

Town Hall, Assets and Services Committee

Town Hall, Assets and Services Committee		ANNUAL BUDGET	BUDGET TO M10	Actual Spend to M10	£ VARIANCE AT M10	% Of Budget spent @ M10	Variance %
201	<u>Padding Pool</u>	<u>41,096</u>	<u>34,247</u>	<u>28,965</u>	<u>5282</u>	<u>70.5%</u>	<u>12.5%</u>
221	<u>Town Hall</u>						
	Town Hall - Expenditure	205,157	170,964	176,500	-5536	86.0%	-3.0%
	Town Hall - Income	-101,100	-84,250	-88,341	4091	87.4%	-4.4%
	Net Expenditure over Income	<u>104,057</u>	<u>86,714</u>	<u>88,159</u>	<u>-1445</u>	<u>84.7%</u>	<u>-1.7%</u>
225	<u>Congleton Information Centre</u>						
	CIC - Expenditure	105,494	87,912	177,265	-89353	168.0%	-85.0%
	CIC- Income	-68,174	-56,812	-156,082	99270	228.9%	-145.9%
	Net Expenditure over income	<u>37,320</u>	<u>31,100</u>	<u>21,183</u>	<u>9917</u>	<u>56.8%</u>	<u>26.2%</u>
263	<u>Public Toilets</u>	<u>5,200</u>	<u>4,333</u>	<u>3,294</u>	<u>1039</u>	<u>63.3%</u>	<u>19.7%</u>
270	<u>Cenotaph</u>	<u>255</u>	<u>213</u>	<u>172</u>	<u>41</u>	<u>67.5%</u>	<u>15.5%</u>
280	<u>Streetscape</u>						
	Streetscape Expenditure	599,763	499,803	588,605	-88803	98.1%	-15.1%
			0	0	0		
	Streetscape - Income CEC	-380,156	-316,797	-428,192	111395	112.6%	-29.6%
	Streetscape - External work income	-15,000	-12,500	-5,226	-7274	34.8%	48.2%
	Streetscape - Other	0	0	0	0		83.0%
	Streetscape - Misc Income	-900	-750	-1,307	557	145.2%	-62.2%
	S/S Income	-396,056	-330,047	-434,725	104678	109.8%	-26.8%
	Net Expenditure over Income	<u>203,707</u>	<u>169,756</u>	<u>153,880</u>	<u>15876</u>	<u>75.5%</u>	<u>7.5%</u>
THAS	Income	-565,330	-471,108	-679,146		120.1%	-37.1%
	Expenditure	956,965	797,471	974,797		101.9%	-18.9%

Personnel

Staff Costs	916,343	763,619	794,456	-30837	86.7%	-3.7%
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Personnel with Pay Award for reference

Permanent Staff Costs - Included budget	916,343	763,619	794,456	-30837	86.7%	-3.7%
Agency Staff	6,000	5,000	34,606	-29606	576.8%	-493.8%

Total Staff Costs	<u>922,343</u>	<u>768,619</u>	<u>829,062</u>	<u>-60443</u>	<u>89.9%</u>	<u>-6.9%</u>
Budgeted pay award (3%)						

Total Income	<u>-1,572,353</u>	<u>-1,310,294</u>	<u>-1,753,965</u>	111.6%
Total Expenditure	<u>1,572,353</u>	<u>1,310,294</u>	<u>1,446,043</u>	92.0%
Net Income /Expenditure			<u>-307,922</u>	

Reserves as at 31st January 2023		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	264,770	-17128	247,642	£17128 Approved to move back to General Reserves.
321	EMR Elections	20,000		20,000	
322	EMR Business Recovery Fund	7,000	-1000	6,000	First Floor/ Shop Improvement Scheme, £3,000 paid in January.
324	EMR Crime Prevention/Traffic calming	7,357		7,357	
327	EMR Covid/Crisis	6,333	-3000	3,333	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	-2479	6,000	Approved to move back to General Reserves
337	EMR Toilets	24,012		24,012	
339	EMR Public Realm	9,189	-1036	8,153	Approved to move back to General Reserves
340	EMR Legal Fees	48,812	-2406	46,406	Approved to move back to General Reserves
342	EMR Tourism	5,576		5,576	
343	EMR Marketing	5,000		5,000	
344	EMR Congleton Neighbourhood Plan	7,024	-600	6,424	Monthly costs
345	EMR Cenotaph	7,017	-7017	-	Approved to move back to General Reserves
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	16577	16,881	£16577 to be moved in at year end, can only be used for CIL spends
351	EMR Information Centre	22,011		22,011	
352	EMR 750 Celebrations	-		-	
353	EMR Ukraine Support	3,689	-1800	1,889	£1,800 for Christmas and Hosting events
354	EMR Carbon Offsetting	3,000		3,000	
NEW	EMR Property Maintenance	75,000		75,000	
		790,757	-19889	770,868	