

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee						
MEETING DATE AND TIME	11th April 2024 7.00 pm	LOCATION	Congleton Town Hall				
REPORT FROM	Serena Van Schepdael- R.F.O						
AGENDA ITEM REPORT TITLE	12 Management Accounts for Congleton Information Centre and the Town Hall						
Background	Management Accounts and Variance analysis for the period to 31 st January 2024 to accompany the attached spreadsheets in Appendix 12.1 and 12.2						
Update	<p>These figures cover the financial period to 31st January 2024, month 10, which represents 83.3% of the budget. (Percentages in this report are rounded up /down and are based on <u>full budget figures</u>, month 10 figures are provided for information).</p> <p>The following figures were presented to the F&P Committee on the 14th March 2024</p> <p><u>Town Hall, Assets and Services Committee</u></p> <p>85% expenditure and 97% income. No issues to note.</p> <p>221- Town Hall, worth noting that West Mercia was behind with issuing Electricity invoices due to an internal meter reading issue, this has now been resolved and note there will be a direct debit payment of approximately £15,000 (for Town Hall Electricity) taken on 22nd March 2024, this covers September through to January 2024.</p> <p><u>225-Congleton Information Centre</u></p> <table><tr><td>Direct Sales Income</td><td>£80,184 – 90.4%</td></tr><tr><td>Direct Sales Expenditure</td><td>£62,711 – 74.64%</td></tr></table>			Direct Sales Income	£80,184 – 90.4%	Direct Sales Expenditure	£62,711 – 74.64%
Direct Sales Income	£80,184 – 90.4%						
Direct Sales Expenditure	£62,711 – 74.64%						
Financial	No requirements/implications for this decision.						
Environmental	No implications for the decision.						
Equality and Diversity	No implications for the decision.						
Decision Request	To note the Management Accounts for the Town Hall and the Congleton Information Centre's current financial year to 31 st January 2024.						

Congleton Town Council
Management Accounts 2023-24
TOWN HALL
Jan-24

Month 10
 Percentage 83.3%

TOWN HALL

	ANNUAL BUDGET	BUDGET TO M10	ACTUAL SPEND TO M10	£ VARIANCE OF M10 BUDGETS	% SPENT AGAINST M10 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M10 EXPECTED	
4000	Staff Costs (re-allocated)	70,592	58,827	61,763	-2,936	105.0%	87.5%	4.19%
4008	Training	1,000	833	361	472	43.3%	36.1%	-47.20%
4009	Protective Clothing/H & Safety	500	417	498	-81	119.5%	99.6%	16.30%
4010	Cleaners	7,500	6,250	5,779	471	92.5%	77.1%	-6.25%
4011	Rates	25,500	21,250	24,950	-3,700	117.4%	97.8%	14.54%
4012	Water	6,150	5,125	5,852	-727	114.2%	95.2%	11.85%
4014	Electricity	22,900	19,083	21,141	-2,058	110.8%	92.3%	9.02%
4015	Gas	24,700	20,583	20,145	438	97.9%	81.6%	-1.74%
4016	Cleaning materials	2,100	1,750	1,589	161	90.8%	75.7%	-7.63%
4017	Refuse Disposal	3,200	2,667	1,356	1,311	50.9%	42.4%	-40.93%
4020	Miscellaneous Office Costs	1,500	1,250	1,704	-454	136.3%	113.6%	30.30%
4025	Insurance	11,700	9,750	11,298	-1,548	115.9%	96.6%	13.26%
4033	Marketing/Promotions	3,500	2,917	58	2,859	2.0%	1.7%	-81.64%
4040	Maintenance Contracts	8,500	7,083	7,391	-308	104.3%	87.0%	3.65%
4041	Property Maintenance	20,000	16,667	23,445	-6,778	140.7%	117.2%	33.93%
4068	Licences (incl PRS)	3,500	2,917	4,001	-1,084	137.2%	114.3%	31.01%
6000	Central Overheads Reallocated	5,913	4,928	4,683	245	95.0%	79.2%	-4.10%
	Town Hall Expenditure	218,755	182,296	196,014	-13,718	107.5%	89.6%	6.30%
3020	Catering costs	0	0	6,877	-6,877			
3021	Security Supplies	0	0	2,224	-2,224			
		0	0	9,101	9,101			
	Total Town Hall Expenditure	218,755	182,296	205,115	-22,819	112.5%	93.8%	10.46%
1009	Rent Rec'd - Museum Notional	-4500	-3750	-3750	0	100.0%	83.3%	0.03%
1010	Rent Received - 3rd Party Partnership	-1533	-1278	-1278	1	100.0%	83.4%	0.07%
1011	Rent Received - Internal CTC	-26517	-22098	-22098	1	100.0%	83.3%	0.04%
1013	Letting Income - Grand Hall	-30000	-25000	-23849	-1151	95.4%	79.5%	-3.80%
1014	Letting Income - Bridestones	-13200	-11000	-2809	-8191	25.5%	21.3%	-62.02%
1015	Letting Income - Spencer Suite	-7000	-5833	-7492	1659	128.4%	107.0%	23.73%
1018	Letting Income - Cambell Suite	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
1016	Letting Income - Brasserie, Kitchen and Bar	-12000	-10000	-11000	1000	110.0%	91.7%	8.37%
1021	Letting Income - Internal	-9000	-7500	-8934	1434	119.1%	99.3%	15.97%
1022	Letting income - F&F	-1000	-833	-3492	2659	419.0%	349.2%	265.90%
1023	Commission- CP	-8000	-6667	-6084	-583	91.3%	76.1%	-7.25%
1024	Letting Income- Security	0	0	-2117	2117	#DIV/0!	#DIV/0!	#DIV/0!
1035	Service Charges - Brasserie	-3600	-3000	-3314	314	110.5%	92.1%	8.76%
1037	Service Charges - Other	0	0	-3734	3734	#DIV/0!	#DIV/0!	#DIV/0!
1051	Catering Sales (recharges)	0	0	-6425	6425	#DIV/0!	#DIV/0!	#DIV/0!
1199	Miscellaneous Income	0	0	-292	292	#DIV/0!	#DIV/0!	#DIV/0!
	Total Town Hall Income	-116350	-96958	-106668	9710	110.0%	91.7%	8.38%
	Net Expenditure over Income	102,405	85,338	98,447	-13,110	115.4%	96.1%	12.83%

NOTES

Replenishment of uniform & PPE for staff

Paid in Full
 Invoiced up to November 2023
 Recharge moved out of this line, and £9,100 accrual input due to invoices being late. Accrued to December 2023
 Invoiced up to December 2023

Split required as some costs for SS, to be completed in M10
 Paid at start of the year

As per requirements, some quarterly invoices
 £11746 to be moved **as at month 10** from EMR to cover planned maintenance/upgrades
 Requirement to overspend to be requested from Council, 22.75% overspend expected to continue service

Recharged to customers
 Recharged to customers

Utility costs recharge
 Electricity recharge

Congleton Town Council
Management Accounts 2023-24
CONGLETON INFORMATION CENTRE
Jan-24

Month 10
 Percentage 83.3%

TOWN HALL
CONGLETON INFORMATION CENTRE

	ANNUAL BUDGET	BUDGET TO M10	ACTUAL SPEND TO M10	£ VARIANCE OF M10 BUDGETS	% SPENT AGAINST M10 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M10 EXPECTED	NOTES
3000 Stock at 1st April	0	-	-	-				
3041 3rd Party ticket resales	73,150	60,958	57,533	3,425	94.4%	78.7%	-4.65%	Third Party Income see corresponding expense line
3042 Books, Maps, Guides resale	2,850	2,375	448	1,927	18.9%	15.7%	-67.58%	
3043 Souvenirs for resale	2,375	1,979	227	1,752	11.5%	9.6%	-73.74%	
3044 Stamps for resale	500	417	256	161	61.4%	51.2%	-32.10%	
3046 Local Produce for resale	3,800	3,167	3,816	- 649	120.5%	100.4%	17.12%	Third Party Income see corresponding expense line
3047 Theatre gift cards for resale	150	125	-	125	0.0%	0.0%	-83.30%	
3048 Food & Drink for resale	1,197	998	431	567	43.2%	36.0%	-47.29%	
3049 CTC Merchandise	0	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
3999 Stock at 31st March 2022	0	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	
Direct Expenditure	84,022	70,018	62,711	7,307	89.6%	74.64%	-8.66%	
4000 Staff costs	52,058	43,382	45,120	- 1,738	104.0%	86.7%	3.37%	Pay award implemented
4011 Rates	4,800	4,000	4,768	- 768	119.2%	99.3%	16.03%	Paid in full on receipt of invoice
4013 Rent Payable	7,500	6,250	6,250	-	100.0%	83.3%	0.03%	
4162 General Expenditure	2,000	1,667	1,427	240	85.6%	71.4%	-11.95%	As per requirement, includes card payment bank charges
6000 Central Overheads Reallocated	4,361	3,634	3,453	181	95.0%	79.2%	-4.12%	
EMR Retained for year 3	-22,011	- 18,343	- 16,508	- 1,835	90.0%	75.0%	-8.30%	Q1, 2 and 3 moved in from reserves.
Indirect Expenditure	48,708	40,590	44,510	- 3,920	109.7%	91.4%	8.08%	
1041 Third Party Ticket Sales	-77,000	- 64,167	- 71,481	7,314	111.4%	92.8%	9.53%	
1042 Books, Maps, Guides sales	-3,000	- 2,500	- 1,238	- 1,262	49.5%	41.3%	-42.03%	
1043 Souvenir sales	-2,500	- 2,083	- 1,281	- 802	61.5%	51.2%	-32.06%	
1044 Stamp Sales	-500	- 417	- 228	- 189	54.7%	45.6%	-37.70%	
1045 Photocopy sales	-300	- 250	- 337	87	134.8%	112.3%	29.03%	
1046 Local Produce for resale	-4,000	- 3,333	- 4,224	891	126.7%	105.6%	22.30%	
1047 Theatre gift cards	-150	- 125	- 362	237	289.6%	241.3%	158.03%	
1048 Food and Drink sales	-1,260	- 1,050	- 818	- 232	77.9%	64.9%	-18.38%	
1049 CTC Merchandise sales	0	-	- 215	215	#DIV/0!	#DIV/0!	#DIV/0!	
Income	-88,710	- 73,925	- 80,184	6,259	108.5%	90.4%	7.09%	
1168 CEC Support Grant CIV	-21,644	- 18,037	- 21,644	3,607	120.0%	100.0%	16.70%	Received in full
1031 CAB Reception Contribution	-5,000	- 4,167	- 4,167	0	100.0%	83.3%	0.04%	
	-26,644	- 22,203	- 25,811	3,608	116.2%	96.9%	13.57%	
Total Income	-115,354	- 96,128	- 105,995	9,867	110.3%	91.9%	8.59%	
Net Expenditure over Income	17,376	14,480	1,226	13,254	8.5%	7.1%	-76.24%	