

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	27th March 2025 7.00 pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael- R.F.O		
AGENDA ITEM REPORT TITLE	13 Management Accounts		
Background	Management Accounts and Variance analysis for the period to 28 th February 2025 (Month 11), to accompany the attached spreadsheets in Appendix 13.1-5.		
Update	<p>These figures cover the financial year to month 11 which equates to expected spending/income of 92%. Please see the summary sheet (Appendix 13.1-5) for notes, if further notes are required they are below. The reports show in a traffic light system the figures for income & expenditure up to Month 9. <u>The below figures in the report are based on full budgets.</u></p> <p><u>Finance and Policy Committee</u></p> <p>No unexpected expenditure during this financial year under this Cost Centre, as per the summary there are some year-end journals to take place. The website cost (Civic section) shows an overspend but the project is covered by a specific Ear Marked Reserve.</p> <p>Interest Income is higher than budgeted, a higher amount was held in the CCLA fund to increase the interest, the current balances in investments and reserves accounts are presented as a separate item in the agenda.</p> <p><u>Community and Environment Committee</u></p> <p>Income</p> <p>£18,000 is a grant from the UKSPF (UK Shared Prosperity Fund) and has a revenue line to match, not all has currently been spent.</p> <p>Taking out Partnership Income (as this is taken into account for the Partnership carry forward balance and not CTC income) and UKSPF grant, income stands at 385%. The sources of income are from Christmas events, Floral and Tourism events, the income is offset</p>		

against the expenditure costs of the event in the case of any overspends in the expenditure budgets.

Expenditure

Neighbourhood Plan expenditure is as per the current approved spending for the latest phase.

Town Hall, Assets and Services Committee

Separate sheets are presented to show each cost centre's breakdown along with some comments.

Income

Within budgets, Grand Hall is slightly under and Bridestones Suite is under, per previous discussion, this budget has been reduced for 2025-26. Future bookings and expected income are presented to the Town Hall and Assets Committee for monitoring.

Streetscape income for external work is £20,266 expenses to consider are £9,512 leaving excess income at £10,750 versus a £15,000 budget.

CIC

Direct Income £87,047 of which £84,289 is third party income (Third party being the ticket sales we sell on behalf of local groups, theatres etc, and local supplier sales)

Direct Expenditure £84,915 of which £83,387 is third-party expenditure.

Staffing Costs

90% as the backdated pay award was agreed upon and implemented in the December 2024 pay run, this also includes Agency Staff costs.

VAT Returns

All returns submitted as per deadlines, yearly details:

Q1:Reclaim £2,711

Q2:Reclaim £2,419

Q3: Reclaim £953

Q4: Payment to HMRC expected.

Ear Marked Reserves

	Current balances are included for noting. There will be end-of-year transfers required the final outcome for year-end reserve will be present with end-of-year accounts after the Accountants visit in April.
Decision Request	1. To approve the Management Accounts for the current financial year to 28 th February 2025.

	OK
	Monitor
	Overspent

Month 11
 Percentage 92.6%

Finance and Policy Committee

101	Corp Management								
	Staff Costs (re-allocated)	229,293	210,185	209,968	217	99.90%	91.6%	-1.03%	
	Travel	250	229	9	220	3.93%	3.6%	-89.00%	
	Training / Conferences	1,500	1,375	1,779	-404	129.38%	118.6%	26.00%	Awaiting year end movement from Training reserve fund. CTC/76/2425
	Rent Payable	17,017	15,599	15,599	0	100.00%	91.7%	-0.93%	
	Miscellaneous Office Costs	2,000	1,833	1,478	355	80.62%	73.9%	-18.70%	
	Telephone/Fax/Internet	3,000	2,750	2,721	29	98.95%	90.7%	-1.90%	
	Postage	1,000	917	656	261	71.56%	65.6%	-27.00%	
	Stationery & Printing	3,300	3,025	1,642	1383	54.28%	49.8%	-42.84%	
	Subscriptions & Publications	5,100	4,675	5,200	-525	111.23%	102.0%	9.36%	Majority paid at start of the year
	Insurance	14,310	13,118	15,754	-2637	120.10%	110.1%	17.49%	Paid start of the year, prepayment for 3 months to be completed at year end.
	Computer/IT Costs	23,500	21,542	21,190	352	98.37%	90.2%	-2.43%	
	Photocopy Charges	2,000	1,833	1,269	564	69.22%	63.5%	-29.15%	
	Recruitment Advertising	500	458	496	-38	108.22%	99.2%	6.60%	
	Bank Charges	1,240	1,137	987	150	86.83%	79.6%	-13.00%	
	Audit Fees - External	2,100	1,925	0	1925	0.00%	0.0%	-92.60%	
	Audit Fees - Internal	1,900	1,742	970	772	55.69%	51.1%	-41.55%	
	Accountancy Support	5,300	4,858	1,447	3411	29.78%	27.3%	-65.30%	
	Legal & Professional fees		0	4,961	-2355		0.0%	0.00%	See EMR BELOW
	HR & H&S support	4,800	4,400	4,803	-403	109.16%	100.1%	7.46%	Paid in Full
	Tsfr from EMR			-4,961					For legal & professional expenditure
	Central Overheads reallocated	-70,984	-65,069	-61,462	-3607	94.46%	86.6%	-6.01%	

Corporate Management:-Expenditure

Precept 2024-2025

Interest Receivable	-1,182,221	-1,083,703	-1,182,221	98518	109.09%	100.0%	9.09%	Paid in full
Miscellaneous Income	-29,000	-26,583	-37,553	10970	141.27%	129.5%	11.77%	
	0	0	-317	317	0.00%			

Corporate Management-Income

Net Income Over Expenditure

102	Civic								
	Staff Costs (re-allocated)	20,090	18,416	13,269	5147	72.05%	66.0%	-26.55%	
	Training / Conferences	1,000	917	0	917	0.00%	0.0%	-92.60%	
	Stationery & Printing	550	504	0	504	0.00%	0.0%	-92.60%	
	Marketing/Promotions	1,200	1,100	208	892	18.91%	17.3%	-75.27%	
	Council Newsletter	8,700	7,975	5,856	2119	73.43%	67.3%	-25.29%	
	Council Website	2,000	1,833	22,758	-20925	1241.35%	1137.9%	1045.30%	2 instalments made for website project £14548, see below. Revenue website spends are £937
	Tfr from EMR	0	0	-21,821	21821				See Website line, cost for website project are funded via the allocated EMR.
	Mayor's Allowance	3,000	2,750	3,000	-250	109.09%	100.0%	7.40%	Paid in full
	Members Expenses	200	183	0	183	0.00%	0.0%	-92.60%	
	Civic Expenses	7,500	6,875	6,572	303	95.59%	87.6%	-4.97%	
	Civic Regalia	250	229	230	-1	100.36%	92.0%	-0.60%	
	Hall & Room Hire	6,500	5,958	6,948	-990	116.61%	106.9%	14.29%	
	Civic Artefacts and Treasures	3,400	3,117	0	3117	0.00%	0.0%	-92.60%	
	Central Overheads reallocated	1,564	1,434	1,354	80	94.44%	86.6%	-6.03%	

Civic:-Expenditure

107	Grants								
	Initial Grant Commitment	15,000	13,750	12,361	1389	89.90%	82.4%	-10.19%	
	Subsidised Use	4,500	4,125	3,700	425	89.70%	82.2%	-10.38%	
	Tfr from EMR Committed Grants	0	0	-7,976	7976			-92.60%	
	Specified Grants	22,333	20,472	21,835	-1363	106.66%	97.8%	5.17%	CCP invoice received in full.

Grants- Expenditure

Capital

F&P Income - N Income	-1,211,221	-1,110,286	-1,230,827	120541	110.86%	101.6%	9.02%	Full Committee Summary includes Mayor cost centre Income £5,571
Expenditure	391,691	359,050	334,719	24331	93.22%	85.5%	-7.15%	Full Committee Summary includes Mayor cost centre expenditure £116

Management Accounts 2024-25

Feb-25

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Month 11

Percentage 92.6%

Community and Environment Committee

ANNUAL BUDGET		BUDGET TO M11	ACTUAL SPEND TO M11	£ VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED	NOTES		
215	Floral Displays Income	-4,000	-3,667	-3,834	167	104.56%	95.9%	3.25%	Hanging baskets income arrives start of the year	
215	Floral Displays Expenditure	14,172	12,991	15,971	-2980	122.94%	112.7%	20.09%	No further high expenditure expected	
	Total Floral	10,172	9,324	12,137	-2813	130.16%	119.3%	26.72%		
241	Allotments Income	-190	-174	0	-174	0.00%	0.0%	-92.60%		
241	Allotments Expenditure	1,200	1,100	451	649	41.00%	37.6%	-55.02%		
	Total Allotment	1,010	926	451	475	48.71%	44.7%	-47.95%		
300	Public Realm	3,000	2,750	1,604	1146	58.33%	53.5%	-39.13%		
	Congleton Partnership									
301	Congleton Partnership Income	0	0	0	0	0.00%	0.0%	-92.60%		
301	Congleton Partnership Expenditure	24,586	22,537	35,466	-12929	157.37%	144.3%	51.65%	Dependant on Partnership, details are issued in Partnership Executive meetings.	
301	Congleton Partnership C/F	0	0	-34,666	34666	0.00%	0.0%	-92.60%	Carried forward balance	
	Total Partnership	24,586	22,537	800	21,737	3.55%	3.3%	-89.35%		
302	Community Development Grant Recd	0	0	0	0	0.0%	0.0%	-92.60%		
302	Community Development Staff Costs	124,336	113,975	99,818	14157	87.58%	80.3%	-12.32%		
	UKSPF: See Grant Recd	0	0	12,912	-12912	0.0%	0.0%	-92.60%		
	Community Development Marketing/Promotions	3,750	3,438	1,314	2124	38.23%	35.0%	-57.56%		
	Green Initiatives	5,000	4,583	3,735	848	81.49%	74.7%	-17.90%		
	Campaign Expenditure	1,000	917	1,054	-137	114.98%	105.4%	12.80%		
	Tfr to EMR	0	0	0	0	0.00%	0.0%	-92.60%		
	Tfr From EMR	0	0	0	0	0.00%	0.0%	-92.60%		
	Community Development Overheads	9,678	8,872	8,377	495	94.43%	86.6%	-6.04%		
	Total Community Development	143,764	131,784	127,210	4,574	96.53%	88.5%	-4.11%		
303	Crime Reduction/CCTV Expenditure	11,426	10,474	10,426	48	99.54%	91.2%	-1.35%		
	Total Crime	11,426	10,474	10,426	48	99.54%	91.2%	-1.35%		
305	Christmas Fayre/lights Income	-3,000	-2,750	-9,702	6952	352.80%	323.4%	230.80%	Sponsorship and funding allocated against overspends.	
305	Christmas Fayre/lights Expenditure	16,000	14,667	24,168	-9501	164.78%	151.1%	58.45%		
	Total Christmas	13,000	11,917	14,466	-2549	121.39%	111.3%	18.68%		
310	Neighbourhood Plan	0	0	13,599	-13599	0.00%	0.0%	-92.60%	Costs covered by EMR funds	
310	Neighbourhood Plan Tfr From EMR	0	0	-13,599	13599	0.00%	0.0%	-92.60%		
	Total Neighbourhood Plan	0	0	0	0	0.00%	0.0%	-92.60%		
321	Tourism Income	0	0	-13,471	13471	0.00%	0.0%	-92.60%	Includes Tribute Events, all income must cover expenditure, 2025 season breaks even at this stage.	
321	Tourism Expenditure	13,600	12,467	22,442	-9975	180.02%	165.0%	72.41%	Costs dependant on timing of events	
	Total Tourism	13,600	12,467	8,971	3496	71.96%	66.0%	-26.64%		
351	Luncheon Club	11,000	10,083	9,720	363	96.40%	88.4%	-4.24%		
	C.E & S	Income	-7,190	-6,591	-27,007	20416	409.77%	375.6%	283.02%	Full Committee Summary
	Expenditure	238,748	208,379	212,792	-4414	102.12%	89.1%	-3.47%	Full Committee Summary	

Town Hall, Assets and Services Committee

ANNUAL BUDGET		BUDGET TO M11	ACTUAL SPEND TO M11	£ VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED	NOTES	
201	Padding Pool	54,394	49,861	33,266	16595	66.72%	61.2%	-31.44%	Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red Expenditure Variance 0-100% Green 101-115% Amber 115% over Red See separate account sheet
221	Town Hall	230,529	211,318	205,942	5376	97.46%	89.3%	-3.27%	Moved to EMR See below
	Town Hall - Expenditure			15,000					
	Grant Expenditure: CEC			49,919					
	Grant Expenditure: Decarb								
	Town Hall - Income	-119,750	-109,771	-109,826	55	100.05%	91.7%	-0.89%	See above
	Grant income: CEC			-15,000					
	Grant income: Decarb			-47,189					
	Net Expenditure over Income	110,779	101,547	98,846	5431	97.34%	89.2%	-3.37%	
225	Congleton Information Centre								

	CIC - Expenditure	164,101	150,426	158,945	-8519	105.66%	96.9%	4.26%	See separate account sheet
	CIC - Income	-88,710	-81,318	-87,047	5730	107.05%	98.1%	5.53%	
	Net Expenditure over income	75,391	69,108	71,898	-2790	104.04%	95.4%	2.77%	
263	Public Toilets	7,150	6,554	3,505	3049	53.48%	49.0%	-43.58%	
270	Cenotaph	319	292	279	13	95.41%	87.5%	-5.14%	
280	Streetscape								
	Streetscape Expenditure	787,095	721,504	747,394	-25890	103.59%	95.0%	2.36%	See separate account sheet
	Streetscape - Income CEC	-419,256	-384,318	-419,256	34938	109.09%	100.0%	7.40%	
	Streetscape - External work income	-15,000	-13,750	-20,266	6516	147.39%	135.1%	42.51%	
	Streetscape - Other	-12,000	-11,000	-36	-10964	0.00%	0.0%	-92.60%	
	Streetscape - Misc. Income	-900	-825	-1,865	1040	226.06%	207.2%	114.62%	
	S/S Income	-447,156	-409,893	-441,423	31530	107.69%	98.7%	6.12%	
	Net Expenditure over Income	339,939	311,611	305,971	5640	98.19%	90.0%	-2.59%	
THAS	Income	-655,616	-600,981	-638,296	37,315	106.21%	97.4%	4.76%	Full Committee Summary
	Expenditure	1,243,588	1,139,956	1,149,331	-9,375	100.82%	92.4%	-0.18%	Full Committee Summary
	Total Income	-1,874,027	-1,717,858	-1,896,130	-22,103	110.38%	101.2%	8.58%	Overall summary includes mayor summary figures not on this sheet
	Total Expenditure	1,874,027	1,707,384	1,696,842	-177,185	99.38%	90.5%	-2.05%	Overall summary
	Net Income /Expenditure				-199,292	-199,288		-92.60%	Rounding allowed
	Personnel								
1* and *2	Staff Costs	1,141,489	1,046,365	1,021,220	25145	97.60%	89.5%	-3.14%	
	Personnel with Pay Award for reference								
	1* Permanent Staff Costs - Included budget pay award *1 and temp	1,141,489	1,046,365	1,016,184	30181	97.12%	89.0%	-3.58%	Paid in December
	2* Temp/Agency			5,036					
	*1 Budgeted pay award completed in December Payroll								

Congleton Town Council
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Reserves as at 28th February 2025		01/04/2024	In	Out	Balance
		CF Balance			28/02/25
310	General Reserve	287,256			287,256
	Ear Marked Reserves				
318	Capital Equipment Fund	-	5,000	4,543	457
320	Capital Contingency Fund	117,845	20,000	31,160	106,685
321	EMR Elections	20,000			20,000
322	EMR Business Recovery Fund	3,204		725	2,479
324	EMR Crime Prevention/Traffic calming	4,357			4,357
326	EMR Congleton Partnership	10,000			10,000
327	EMR Covid/Crisis	3,333			3,333
330	EMR Ancient Treasures	3,000			3,000
331	EMR Website	30,151		21,821	8,330
333	EMR Training	6,000			6,000
334	EMR Town Centre (UKSPF)	1,688	260		1,948
337	EMR Toilets	24,012			24,012
339	EMR Public Realm	8,153			8,153
340	EMR Legal Fees	46,406		24,027	22,379
342	EMR Tourism	2,555		400	2,155
343	EMR Marketing	5,000			5,000
344	EMR Congleton Neighbourhood Plan	2,519	15,000	11,249	6,270
346	EMR Rotary Bonfire	5,000			5,000
348	EMR Civic	1,000			1,000
349	EMR CIL	21,684			21,684
354	EMR Carbon Offsetting	3,000			3,000
355	EMR Property Maintenance	162,468	15,000		177,468
	EMR TOTALS	481,375	55,260	93,925	442,710

Congleton Town Council
Management Accounts 2024-25
TOWN HALL
Feb-25

OK
 Monitor
 Overspent

Month 11
 Percentage 92.6%

	ANNUAL BUDGET	BUDGET TO M11	ACTUAL SPEND TO M11	£ VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
TOWN HALL							
4000 Staff Costs (re-allocated)	74,918	68,675	73,038	-4,363	106.4%	97.5%	4.89%
4008 Training	1,000	917	196	721	21.4%	19.6%	-73.00%
4009 Protective Clothing\H & Safety	550	504	42	462	8.3%	7.6%	-84.96%
4010 Cleaners	8,000	7,333	6,512	821	88.8%	81.4%	-11.20%
4011 Rates	26,522	24,312	24,950	-638	102.6%	94.1%	1.47%
4012 Water	4,000	3,667	7,038	-3,371	191.9%	176.0%	83.35%
4014 Electricity	26,950	24,704	21,916	2,788	88.7%	81.3%	-11.28%
4015 Gas	25,920	23,760	18,421	5,339	77.5%	71.1%	-21.53%
4016 Cleaning materials	2,250	2,063	1,847	216	89.6%	82.1%	-10.51%
4017 Refuse Disposal	2,350	2,154	2,206	-52	102.4%	93.9%	1.27%
4020 Miscellaneous Office Costs	1,600	1,467	1,304	163	88.9%	81.5%	-11.10%
4025 Insurance	12,647	11,593	13,785	-2,192	118.9%	109.0%	16.40%
4033 Marketing/Promotions	3,500	3,208	796	2,412	24.8%	22.7%	-69.86%
4040 Maintenance Contracts	9,000	8,250	7,690	560	93.2%	85.4%	-7.16%
4041 Property Maintenance	21,300	19,525	8,506	11,019	43.6%	39.9%	-52.67%
4065 Architect/Surveyor Fees	0	0	49,919	-49,919			
4068 Licences (incl PRS)	4,200	3,850	5,846	-1,996	151.8%	139.2%	46.59%
6000 Central Overheads Reallocated	5,822	5,337	5,048	289	94.6%	86.7%	-5.89%
4951 Tfr to EMR	0	0	15,000	-15,000			
Town Hall Expenditure	230,529	211,318	264,060	-52,742	125.0%	114.5%	21.95%
3020 Catering costs	0	0	4,491	-4,491			
3021 Security Supplies	0	0	2,310	-2,310			
	0	0	6,801	6,801			
Total Town Hall Expenditure	230,529	211,318	270,861	-59,543	128.2%	117.5%	24.90%
1009 Rent Rec'd - Museum Notional	-4500	-4125	-4125	0	100.0%	91.7%	-0.93%
1010 Rent Received - 3rd Party Partnership	-1533	-1405	-1405	-0	100.0%	91.7%	-0.95%
1011 Rent Received - Internal CTC	-26517	-24307	-24307	-0	100.0%	91.7%	-0.93%
1013 Letting Income - Grand Hall	-30000	-27500	-24698	-2802	89.8%	82.3%	-10.27%
1014 Letting Income - Bridestones	-13200	-12100	-4554	-7546	37.6%	34.5%	-58.10%
1015 Letting Income - Spenser Suite	-5000	-4583	-4626	43	100.9%	92.5%	-0.08%
1018 Letting Income - Campbell Suite	0	0	0	0		0.0%	-92.60%
1016 Letting Income - Brasserie, Kitchen and Bar	-12000	-11000	-12000	1000	109.1%	100.0%	7.40%
1021 Letting Income - Internal	-9000	-8250	-10309	2059	125.0%	114.5%	21.94%
1022 Letting Income - F&F	-1000	-917	-2296	1379	250.5%	229.6%	137.00%
1023 Commission- CP	-8000	-7333	-6287	-1046	85.7%	78.6%	-14.01%
1024 Letting Income- Security	0	0	-2930	2930		0.0%	-92.60%
1035 Service Charges - Brasserie	-4000	-3667	-3117	-550	85.0%	77.9%	-14.68%
1037 Service Charges - Other	-5000	-4583	-3724	-859	81.3%	74.5%	-18.12%
1051 Catering Sales (recharges)	0	0	-5195	5195		0.0%	-92.60%
1177 Grant Income- CEC Greener	0	0	-15000	15000		0.0%	-92.60%
1199 Miscellaneous income	0	0	-253				
1179 Grants Receivable- Salix Project	0	0	-47189	47189			
Total Town Hall Income	-119750	-109771	-172015	61991	156.7%	143.6%	51.05%
Net Expenditure over Income	110,779	101,547	98,846	2,448	97.3%	89.2%	-3.37%

NOTES

Expenditure Variance 0-100% Green 101-115% Amber 115% over Red

Paid over 10 months not 12
 Insufficient budget, has been noted for 25-26 budgeting
 Invoiced to January 2025
 Invoiced to January 2025

Paid at start of the year, 3 month prepayment journal to complete

Salix Grant project, see below

Paid at start of the year. Wedding License require prepayment journal out.

CEC Grant (1177-Income) transferred to Property Maintenance EMR

- Recharged to customers
 Recharged to customers

Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red

Expected to be under budget, noted for 25-26 budgets.

No budget

Last quarter invoiced in Month 9
 Recharged to customers
 Next invoice due out January 2025
 Next invoice due out January 2025
 Recharged to customers

Grant income to be moved out of TH to Property Maintenance EMR

Grant income for Surveyor fees

Congleton Town Council
 Management Accounts 2024-25
 STREETScape
 Feb-25

OK
 Monitor
 Overspent

Month 11
 Percentage 92.6%

STREETScape

ANNUAL BUDGET	BUDGET TO M11	ACTUAL SPEND TO M11	£ VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
STREETScape						
4000 Staff Costs	577,073	528,984	-1,779	100.3%	92.0%	-0.62%
4004 Temp/Casual Staff	0	0	-5,036			
4008 Training	3,200	2,933	1,337	45.6%	41.8%	-50.82%
4009 Protective Clothing\H & Safety	5,900	5,408	4,762	88.0%	80.7%	-11.89%
4013 Office rent	2,000	1,833	1,833	100.0%	91.7%	-0.95%
4016 Cleaning Materials	8,000	7,333	3,475	47.4%	43.4%	-49.16%
4021 Telephone	1,175	1,077	544	50.5%	46.3%	-46.30%
4025 Insurance	9,150	8,388	9,846	117.4%	107.6%	15.01%
4041 Property maintenance	1,500	1,375	1,037	75.4%	69.1%	-23.47%
4043 Horticultural etc Supplies	14,000	12,833	17,377	135.4%	124.1%	31.52%
4047 Vehicle maintenance/Serv etc	12,800	11,733	7,748	66.0%	60.5%	-32.07%
4048 Vehicle fuel and oil	16,285	14,928	12,490	83.7%	76.7%	-15.90%
4049 Vehicle rental charges	77,880	71,390	76,591	107.3%	98.3%	5.74%
4050 Street Cleansing	8,000	7,333	8,395	114.5%	104.9%	12.34%
4162 General expenditure	5,300	4,858	4,517	93.0%	85.2%	-7.37%
4168 Other Expenditure	0	0	24,637		0.0%	-92.60%
4951 Tfr from EMR			11,387			
6000 Central Overheads Reallocated	44,832	41,096	38,881	94.6%	86.7%	-5.87%
Streetscape Expenditure	787,095	721,504	737,882	102.3%	93.7%	1.15%
3030 Purchases for recharging	0	0	9,512		0.0%	0.00%
1165 CEC - Income	-419,256	-384,318	-419,256	109.1%	100.0%	201.69%
1167 External work income	-15,000	-13,750	-20,266	147.4%	135.1%	239.99%
1184 Other income	-12,000	-11,000	0	0.0%	0.0%	92.60%
1199 Miscellaneous	-900	-825	-1,865	226.1%	207.2%	318.66%
1040 Recharges	0	0	-36		0.0%	92.60%
Streetscape Income	-447,156	-409,893	-441,423	107.7%	98.7%	200.29%
Net Expenditure over Income	339,939	311,611	305,971	98.2%	90.0%	-5.59%

Expenditure Variance 0-100% Green 101-115% Amber 115% over Red

No budget

Paid at start of the year.

Overspent, Noted by Council CTC/63/2425

Will be overspent due to new vans. 3 replaced CTC/63/2425
 Per requirements, will be monitored. Includes Fly tipping costs.

Roundabout works, grant due in , will be received in next financial year..
 Polytunnel repairs CTC/36/2425, transfer from Capital EMR reserve

No budget

Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red
 Three of four payments received

Contract did not go ahead

Congleton Town Council
Management Accounts 2024-25
CONGLETON INFORMATION CENTRE
Feb-25

Third Party
OK
Monitor
Overspent

Month 11
Percentage 92.6%

TOWN HALL
CONGLETON INFORMATION CENTRE

ANNUAL BUDGET	BUDGET TO M11	ACTUAL SPEND TO M11	£ VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
3000 Stock at 1st April	0	-	-	0.0%		
3041 3rd Party ticket resales	73,150	67,054	78,264	116.7%	107.0%	14.39%
3042 Books, Maps, Guides resale	2,850	2,613	552	21.1%	19.4%	-73.23%
3043 Souvenirs for resale	2,375	2,177	1,608	73.9%	67.7%	-24.89%
3044 Stamps for resale	500	458	223	48.7%	44.6%	-48.00%
3046 Local Produce for resale	3,800	3,483	3,315	95.2%	87.2%	-5.36%
3047 Theatre gift cards for resale	150	138	200	145.5%	133.3%	40.73%
3048 Food & Drink for resale	1,197	1,097	750	68.4%	62.7%	-29.94%
3049 CTC Merchandise	0	-	-	0.0%	0.0%	-92.60%
3999 Stock at 31st March 2022	0	-	-	0.0%	0.0%	-92.60%
Direct Expenditure	84,022	77,020	84,912	110.2%	101.06%	8.46%
4000 Staff costs	60,704	55,645	55,916	100.5%	92.1%	-0.49%
4011 Rates	5,068	4,646	5,245	112.9%	103.5%	10.89%
4013 Rent Payable	7,500	6,875	6,875	100.0%	91.7%	-0.93%
4162 General Expenditure	2,000	1,833	1,906	104.0%	95.3%	2.70%
6000 Central Overheads Reallocated	4,807	4,406	4,091	92.8%	85.1%	-7.49%
Indirect Expenditure	80,079	73,406	74,033	100.9%	92.4%	-0.15%
1041 Third Party Ticket Sales	-77,000	-70,583	-78,745	111.6%	102.3%	9.67%
1042 Books, Maps, Guides sales	-3,000	-2,750	-968	35.2%	32.3%	-60.33%
1043 Souvenir sales	-2,500	-2,292	-1,495	65.2%	59.8%	-32.80%
1044 Stamp Sales	-500	-458	-265	57.8%	53.0%	-39.60%
1045 Photocopy sales	-300	-275	-396	144.0%	132.0%	39.40%
1046 Local Produce for resale	-4,000	-3,667	-3,831	104.5%	95.8%	3.17%
1047 Theatre gift cards	-150	-138	-218	158.5%	145.3%	52.73%
1048 Food and Drink sales	-1,260	-1,155	-1,060	91.8%	84.1%	-8.47%
1049 CTC Merchandise sales	0	-	69	0.0%	0.0%	-92.60%
Income	-88,710	-81,318	-87,047	107.0%	98.1%	5.53%
Total Income	-88,710	-81,318	-87,047	107.0%	98.1%	5.53%
Net Expenditure over Income	75,391	69,108	71,898	104.0%	95.4%	2.77%

NOTES

Expenditure Variance 0-100% Green 101-115% Amber 115% over Red
Yellow are 3rd party expenditure, traffic lights CTC

Third Party Income see corresponding expense line

Third Party Income see corresponding expense line

Third Party Income see corresponding expense line

Third Party Income see corresponding expense line

Paid over 10 months not 12.

As per requirement, includes card payment bank charges

Yellow are 3rd party income, traffic lights our own income
Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red

Third Party expenditure

Third Party expenditure

Third Party expenditure

Third Party expenditure

No budget, old stock

Congleton Town Council
Management Accounts 2024-25
PADDLING POOL
Feb-25

 OK
 Monitor
 Overspent

Month 11
 Percentage 92.6%

STREETSCAPE

4000 Staff Costs
 4008 Training
 4009 Protective Clothing\H & Safety
 4012 Water
 4014 Electricity
 4039 Pool Chemicals
 4041 Property Maintenance
 4042 Grounds Maintenance
 4162 General expenditure
 4970 Tfs from Cap Contingency
 6000 Central Overheads Reallocated
Pool Expenditure

ANNUAL BUDGET	BUDGET TO M11	ACTUAL SPEND TO M11	E VARIANCE OF M11 BUDGETS	% SPENT AGAINST M11 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
32,265	29,576	16837	12,739	56.93%	52.2%	-40.42%
3,000	2,750	0	2,750	0.00%	0.0%	-92.60%
320	293	184	109	62.73%	57.5%	-35.10%
5,102	4,677	1002	3,675	21.42%	19.6%	-72.96%
2,000	1,833	3073	-1,240	167.62%	153.7%	61.05%
3,900	3,575	3951	-376	110.52%	101.3%	8.71%
4,300	3,942	4565	-623	115.81%	106.2%	13.56%
0	0	13424	-13,424	0.00%	0.0%	0.00%
1,000	917	1480	-563	161.45%	148.0%	55.40%
0	0	-13424	13,424	0.00%	0.0%	0.00%
2,507	2,298	2174	124	94.60%	86.7%	-5.88%
54,394	49,861	33,266	16,595	66.72%	61.2%	-31.44%

NOTES

Expenditure Variance 0-100% Green 101-115% Amber 115% over Red

Insufficient budget
 Spends are over pool season not 12 months
 Pump replacement required.
 Approved by Council CTC/42/2324
 Omnify booking system subscription not budgeted, now cancelled.
 Resurfacing pathway completed