

**CONGLETON TOWN COUNCIL**

**COMMITTEE REPORTS AND UPDATES**

<b>COMMITTEE:</b>	Finance and Policy		
<b>MEETING DATE AND TIME</b>	24 <sup>th</sup> November 2022 7.00pm	<b>LOCATION</b>	Congleton Town Hall
<b>REPORT FROM</b>	Serena Van Schepdael – Responsible Financial Officer (RFO)		
<b>AGENDA ITEM REPORT TITLE</b>	<b>10 Management Accounts</b>		
<b>Background</b>	Variance analysis for the period 1 <sup>st</sup> August to 30 <sup>th</sup> September 2022 to accompany the attached spreadsheets in Appendix 10.1		
<b>Updates</b>	<p>These figures cover the financial period 1<sup>st</sup> August to 30<sup>th</sup> September 2022, month 6, which represents 50% of the budget. (Any budget lines that are <b><u>over budget</u></b> 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><b><u>Finance and Policy Committee</u></b> Committee budgets stand at 38.9% expenditure and 50.7% income received.</p> <p><b><u>101-Corporate Management</u></b> 53.5% expenditure spend and 97% Income received Precept for 22-23 now received in full, no new expenditure notes to declare.</p> <p><b><u>102-Democratic/Civic</u></b> 469% expenditure spend, no issues to note</p> <p><b><u>107-Grants</u></b> £9,710 remains available for Financial Assistance Applications.</p> <p><b><u>Community and Environment Committee</u></b> Committee expenditure budgets stand at 18.3% expenditure.</p> <p><b><u>241- Allotments</u></b> 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>		

	<p><b><u>Town Hall, Assets and Services Committee</u></b></p> <p>61% income and 54% expenditure</p> <p><b><u>221-Town Hall</u></b></p> <p>34.5% expenditure spend and 34.6% income received.</p> <p>Grand Hall income is currently at 63%, Bridestones 31% and Spencer Suite 57% (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.</p> <p><b><u>225-Congleton Information Centre</u></b></p> <p>Expenditure is 60% and income 113%. First half of the CEC agreement has been paid to date. A one-off ticket sales for a local concert has contributed to the higher sales, we are awaiting the invoice to balance off the expenditure for that.</p> <p><b><u>Streetscape:</u></b></p> <p>Expenditure is 54% and income 56%.</p> <p>No new issues to note from previous reporting, there has been 2 quarters of CEC agreement has been received to date.</p> <p><b><u>Capital</u></b></p> <p>Capital is shown to enable the management accounts to balance to the budget figure. First Loan for this year payment made.</p> <p><b><u>Staffing Costs</u></b></p> <p>Currently at 49%, when taking the 3% budgeted pay award into account it would be showing as 50.4% which is on target. The pay award for 2022-23 has now been agreed, figures will show in future reports.</p>
<b>Decision Requested</b>	<p>1. To receive the Management Accounts to 30<sup>th</sup> September 2022.</p>

# Appendix 10.1

**Congleton Town Council**  
**Management Accounts 2022-23**  
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Month	6							
Percentage	50.0%	ANNUAL BUDGET	BUDGET TO M6	Actual Spend to M6	£ VARIANCE AT M6	% Of Budget spent @ M6	Variance %	NOTES
Finance and Policy Committee								
101		Corp Management						
		Staff Costs (re-allocated)	171,273	85,637	82,060	3,577	47.9%	2.1%
		Travel	500	250	0	250	0.0%	50.0%
		Training / Conferences	3,000	1,500	164	1,336	5.5%	44.5%
		Rent Payable	17,017	8,509	8,508	1	50.0%	0.0%
		Miscellaneous Office Costs	1,660	830	1,111	- 281	66.9%	-16.9%
		Telephone/Fax/Internet	1,083	542	1,395	- 854	128.8%	-78.8%
		Postage	3,077	1,539	189	1,350	6.1%	43.9%
		Stationery & Printing	2,900	1,450	2,063	- 613	71.1%	-21.1%
		Subscriptions & Publications	4,200	2,100	3,096	- 996	73.7%	-23.7%
		Insurance	11,200	5,600	11,285	- 5,685	100.8%	-50.8%
		Computer/IT Costs	13,130	6,565	9,463	- 2,898	72.1%	-22.1%
		Photocopy Charges	1,500	750	956	- 206	63.7%	-13.7%
		Recruitment Advertising	500	250	124	126	24.8%	25.2%
		Other Advertising	300	150	0	150	0.0%	50.0%
		Bank Charges	1,240	620	587	33	47.3%	2.7%
		Audit Fees - External	2,000	1,000	0	1,000	0.0%	50.0%
		Audit Fees - Internal	1,760	880	480	400	27.3%	22.7%
		Accountancy Support	5,000	2,500	1,804	696	36.1%	13.9%
		Legal & Professional fees	4,000	2,000	3,258	- 1,258	81.5%	-31.5%
		HR & H&S support	4,500	2,250	1,891	359	42.0%	8.0%
		Tfr From EMR	0	0	-2,480	2,480	#DIV/0!	#DIV/0!
		Central Overheads reallocated	-63,881	-31,941	-26,504	- 5,437	41.5%	8.5%
		Corporate Management:-Expenditure	185,959	92,980	99,450	- 6,471	53.5%	-3.5%
		Precept 2021-2022	-996,333	-498,167	-966,333	468,167	97.0%	-47.0%
		Interest Receivable	-1,500	-750	-842	92	56.1%	-6.1%
		Miscellaneous Income	0	0	-7,325	7,325	#DIV/0!	#DIV/0!
		Corporate Management-Income	-997,833	-498,917	-974,500	475,584	97.7%	-47.7%
		Net Income Over Expenditure	-811,874	-405,937	-875,050	469,113	107.8%	-57.8%
102		Civic						
		Staff Costs (re-allocated)	31,723	15,862	14,973	889	47.2%	2.8%
		Training / Conferences	1,000	500	30	470	3.0%	47.0%
		Stationery & Printing	500	250	0	250	0.0%	50.0%
		Marketing/Promotions	1,000	500	152	348	15.2%	34.8%
		Council Newsletter	8,000	4,000	4,303	- 303	53.8%	-3.8%
		Council Website	2,000	1,000	-4	1,004	-0.2%	50.2%
		Mayor's Allowance	3,000	1,500	3,000	- 1,500	100.0%	-50.0%
		Members Expenses	200	100	0	100	0.0%	50.0%
		Civic Expenses	6,750	3,375	4,430	- 1,055	65.6%	-15.6%
		Civic Regalia	250	125	0	125	0.0%	50.0%
		Hall & Room Hire	6,000	3,000	1,861	1,139	31.0%	19.0%
		Civic Artefacts and Treasures	500	250	0	250	0.0%	50.0%
		Central Overheads reallocated	2,720	1,360	1,131	229	41.6%	8.4%
		Civic:-Expenditure	63,643	31,822	29,876	1,946	46.9%	3.1%
107		Grants						
		Grants- Expenditure	56,833	28,417	27,965	452	49.2%	0.8%
		Capital	46,778	23,389	35,889	- 12,500	76.7%	-26.7%
		F&P Income	-997,833	-498,917	-1,008,568	475,584	101.1%	-51.1%
		Expenditure	353,213	176,607	195,978	-16,574	55.5%	-5.5%
		Committee Summary						
		Committee Summary						

Month Percentage	6 50.0%	ANNUAL BUDGET	BUDGET TO M6	Actual Spend to M6	£ VARIANCE AT M6	% Of Budget spent @ M6	Variance %	NOTES
<b>Community and Environment Committee</b>								
215	Floral Displays Income	-4,000	-2,000	-11,918	9,918	298.0%	-248.0%	
215	Floral Displays Expenditure	17,262	8,631	23,108	14,477	133.9%	-83.9%	
241	Allotments Income	-190	-95	0	95	0.0%	50.0%	
241	Allotments Expenditure	1,000	500	5,213	4,713	521.3%	-471.3%	Emergency work required on trees: Overspend to be noted by Council
300	Public Realm	3,000	1,500	1,800	300	60.0%	-10.0%	Deep clean of some town pavements was completed
301	Conleton Partnership Expenditure	31,177	15,589	31,177	15,589	100.0%	-50.0%	Partly dependant on Partnership projects, final update/breakdown is at 31st March each year
302	Community Development	119,418	59,709	56,844	2,865	47.6%	2.4%	
303	Crime Reduction/CCTV	43,548	21,774	9,787	11,987	22.5%	27.5%	No PCSO charges to date: CCTV paid in full
305	Christmas Favre/lights Income	0	0	14	14			
305	Christmas Favre/lights Expenditure	16,000	8,000	0	8,000	0.0%	50.0%	
310	Neighbourhood Plan	0	0	1,126	1,126	0.0%	50.0%	
310	Neighbourhood Plan Tfr From EMR	0		-1,126	1,126			
315	Covid 19 Income	0	0	0	-	-100.0%	150.0%	
315	Covid 19 Expenditure	0	0	0	-	0.0%	50.0%	
321	Tourism Income	-5,000	-2,500	-5,932	3,432	118.6%	-68.6%	
321	Tourism Expenditure	20,770	10,385	13,477	3,092	64.9%	-14.9%	750 EMR Balance 0
341	Youth and Young People	1,000	500	0	500	0.0%	50.0%	
351	Luncheon Club	9,000	4,500	4,487	13	49.9%	0.1%	To be discussed.
C.E & S	Income	-9,190	-4,595	-29,056	24,461	316.2%	-266.2%	Committee Summary
	Expenditure	262,175	131,088	75,396	55,692	28.8%	21.2%	Committee Summary
C.E & S Income - Net Expenditure Totals		252,985	126,493	132,564	-6,072			Committee Summary

**Town Hall, Assets and Services Committee**

	ANNUAL BUDGET	BUDGET TO M6	Actual Spend to M6	£ VARIANCE AT M6	% Of Budget spent @ M6	Variance %	NOTES
201	<b>Paddling Pool</b>	41,096	20,548	20,463	85	49.8%	0.2%
221	<b>Town Hall</b>						
	Town Hall - Expenditure	205,157	102,579	103,487	909	50.4%	-0.4%
	Town Hall - Income	-101,100	-50,550	-51,192	642	50.6%	-0.6%
	Net Expenditure over Income	104,057	52,029	52,295	267	50.3%	-0.3%
225	<b>Conleton Information Centre</b>						
	CIC - Expenditure	105,494	52,747	63,376	10,629	60.1%	-10.1%
	CIC- Income	-68,174	-34,087	-77,313	43,226	113.4%	-63.4%
	Net Expenditure over income	37,320	18,660	-13,937	32,597	-37.3%	87.3%
263	<b>Public Toilets</b>	5,200	2,600	1,594	1,006	30.7%	19.3%
270	<b>Cenotaph</b>	255	128	93	35	36.5%	13.5%
280	<b>Streetscape</b>						
	Streetscape Expenditure	599,763	299,882	335,731	35,850	56.0%	-6.0%
	Streetscape - Income CEC	-380,156	-190,078	-214,096	24,018	56.3%	-6.3%
	Streetscape - External work income	-15,000	-7,500	-1,891	5,609	12.6%	37.4%
	Streetscape - Other	0	0	0	-		50.0%

Streetscape - Misc Income		-900	-450	-450	-	50.0%	0.0%	
S/S Income		-396,056	-198,028	-216,437	18,409	54.6%	-4.6%	
Net Expenditure over Income		203,707	101,854	119,294	- 17,441	58.6%	-8.6%	
THAS	Income	-565,330	-282,665	-344,942	62,277	61.0%	-11.0%	Committee Summary
	Expenditure	956,965	478,483	524,744	-46,262	54.8%	-4.8%	Committee Summary
	<b>Town Hall, Assets and Services - Net Expenditure</b>	<b>391,635</b>	<b>195,818</b>	<b>179,802</b>	<b>16,016</b>	<b>45.9%</b>	<b>4.1%</b>	<b>Committee Summary</b>
<b>Personnel</b>								
Staff Costs		916,343	458,172	448,166	468,177	48.9%	1.1%	Actual staff costs to date
Personnel with Pay Award for reference								
Permanent Staff Costs - Included budget pay award *1		916,343	458,172	461,611	- 3,439	50.4%	-0.4%	Actual costs plus budgeted pay award for information only
Agency Staff		6,000	3,000	18,270	- 15,270	304.5%	-254.5%	
Total Staff Costs		922,343	461,172	479,881	- 18,709	52.0%	-2.0%	
Budgeted pay award (3%)				13,445				3% budgeted pay award assumed of actual costs
Total Income		-1,572,353	-786,177	-1,382,566				Overall summary
Total Expenditure		1,572,353	786,177	796,118				Overall summary
Net Income /Expenditure				-586,448				Overall summary

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Reserves as at 30th September 2022		BALANCE
310	General Reserve	227,033
318	Capital Equipment Fund	7,717
320	Capital Contingency Fund	348,040
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	48,812
342	EMR Tourism	5,576
343	EMR Marketing	5,000
344	EMR Congleton Neighbourhood Plan	7,760
345	EMR Cenotaph	7,017
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	-
353	EMR Ukraine Support	4,433
354	EMR Carbon Offsetting	3,000
		<b>811,224</b>