

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	26th February 2026 7.00 pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael- R.F.O		
AGENDA ITEM REPORT TITLE	13 Management Accounts 2025-2026		
Background	The year-to-date income and expenditure should be presented to the Finance and Policy Committee for review on a regular basis, in accordance with our Financial Regulations.		
Update	<p>This report covers accounts to Month 9, which equates to 75% expected spending/income. Please see the summary sheets, Appendix 13.1-6, 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. See Appendix 13.1 for summary.</p> <p><u>Finance and Policy Committee:</u></p> <p>Income: 134%: Precept payment has been made in full and Cambridge and Counties Annual Interest of £10870 has been paid.</p> <p>Expenditure: 96%: No issues to note to date, any current overspends at month 9 are noted in the appendix.</p> <p><u>Community and Environment Committee:</u></p> <p>Income: 652%, includes donations and sponsorship for Floral, Christmas and Tourism, which is over the expected budget due to these income lines not having a set budget, and Congleton Partnership* income of £3,590, which also does not have a set expected budget. (* All Partnership Income and Expenditure is balanced off at year end and transferred to their funds, Partnership accounts are reported in full to their own Executive Committee)</p> <p>Expenditure: 100%: No issues to note to date.</p> <p><u>Town Hall, Assets and Services Committee:</u></p> <p>Income 114%, which is over the expected budget due to some income lines not having a set budget in the Information Centre Accounts (Third Party Income)</p> <p>Expenditure 100%</p> <p><u>VAT Returns</u></p> <p>All returns submitted as per deadlines, yearly details: Q4: 24-25 Payment to HMRC of £9038.26 <u>2025-2026</u></p>		

	<p>Q1 : £677.35 reclaim Q2: Payment to HMRC of £8,304.83 Q3: Payment to HMRC of £1181.80 Q34: Due 7th May 2026</p> <p><u>Reserves</u></p> <p>Current Ear Marked Reserves are included for noting, plus any notes on current known requests for movement/use.</p>
Decision Request	To receive the Management Accounts for the current financial year to 31 st December 2025.

Month 9

Percentage 75.0%

	OK
	Monitor
	Over/Under (Exp./Income)

APPENDIX 13.1

	ANNUAL BUDGET	BUDGET TO		E VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
		M9	ACTUAL TO M9				
Finance and Policy Committee							
101: Corp Management							
Staff Costs (re-allocated)	272,757	204,568	188,335	16233	92.06%	69.0%	-5.95%
Travel	250	188	33	155	17.60%	13.2%	-61.80%
Training / Conferences	2,500	1,875	1,738	137	92.69%	69.5%	-5.48%
Rent Payable	17,017	12,763	12,763	0	100.00%	75.0%	0.00%
Miscellaneous Office Costs	2,000	1,500	1,087	413	72.47%	54.4%	-20.65%
Telephone/Fax/Internet	3,000	2,250	2,506	-256	111.38%	83.5%	8.53%
Postage	1,000	750	204	546	27.20%	20.4%	-54.60%
Stationery & Printing	3,300	2,475	2,657	-182	107.35%	80.5%	5.52%
Subscriptions & Publications	5,100	3,825	5,143	-1318	134.46%	100.8%	25.84%
Insurance	16,243	12,182	16,069	-3887	131.91%	98.9%	23.93%
Computer/IT Costs	25,000	18,750	20,413	-1663	108.87%	81.7%	6.65%
Photocopy Charges	2,000	1,500	1,208	292	80.53%	60.4%	-14.60%
Recruitment Advertising	500	375	462	-87	123.20%	92.4%	17.40%
Bank Charges	1,240	930	733	197	78.82%	59.1%	-15.89%
Audit Fees - External	2,500	1,875	0	1875	0.00%	0.0%	-75.00%
Audit Fees - Internal	1,900	1,425	525	900	36.84%	27.6%	-47.37%
Accountancy Support	5,300	3,975	1,683	2292	42.34%	31.8%	-43.25%
Legal & Professional fees	3,500	2,625	7,559	-2355	287.96%	216.0%	140.97%
HR & H&S support	5,000	3,750	3,873	-123	103.28%	77.5%	2.46%
Central Overheads reallocated	-78,320	-58,740	-62,721	3981	106.78%	80.1%	5.08%
Corporate Management-Expenditure	291,787	218,840	204,270	17149	93.34%	70.0%	-4.99%
Precept 2025-2026	-1,333,233	-999,925	-1,333,233	333308	133.33%	100.0%	33.33%
Interest Receivable	-30,000	-22,500	-25,759	3259	114.48%	85.9%	28.62%
Miscellaneous Income	0	0	-703	703	0.00%		
Corporate Management-Income	-1,363,233	-1,022,425	-1,359,695	337270	132.99%	99.7%	24.74%
Net Income Over Expenditure	-1,071,446	-803,585	-1,155,425	354420	143.78%	107.8%	32.84%
102: Civic							
Staff Costs (re-allocated)	5,358	4,019	4,512	-494	112.28%	84.2%	9.21%
Training / Conferences	1,000	750	257	493	34.27%	25.7%	-49.30%
Stationery & Printing	550	413	0	413	0.00%	0.0%	-75.00%
Marketing/Promotions	1,200	900	1,180	-280	131.11%	98.3%	23.33%
Council Newsletter	8,700	6,525	7,116	-591	109.06%	81.8%	6.79%
Council Website	2,000	1,500	1,085	415	72.33%	54.3%	-20.75%
Mayor's Allowance	3,000	2,250	3,000	-750	133.33%	100.0%	25.00%
Members Expenses	200	150	0	150	0.00%	0.0%	-75.00%
Civic Expenses	9,500	7,125	6,657	468	93.43%	70.1%	-4.93%
Civic Regalia	250	188	345	-158	184.00%	138.0%	63.00%
Hall & Room Hire	6,500	4,875	5,372	-497	110.19%	82.6%	7.65%
Civic Artefacts and Treasures	500	375	495	-120	132.00%	99.0%	24.00%
Election Expenses	5,500	4,125	5,500	-1375	133.33%		
Central Overheads reallocated	1,696	1,272	1,370	-98	107.70%	80.8%	5.78%
Civic-Expenditure	45,954	34,466	36,889	-2424	107.03%	80.3%	5.27%
107: Grants							
Initial Grant Commitment	15,000	11,250	6,557	4693	58.28%	43.7%	-31.29%
Subsidised Use	4,500	3,375	2,100	1275	62.22%	46.7%	-28.33%
Tfr from EMR Committed Grants	0	0	-4,199	4199			-75.00%
Specified Grants C/F to 26-27	16,333	12,250	12,025	225	98.17%	73.6%	-1.38%
Grants- Expenditure	35,833	26,875	16,483	10392	61.33%	46.0%	-29.00%
Capital	61,778	46,334	51,755	-5422	111.70%	83.8%	8.78%
F&P Income - N Income	-1,363,233	-1,022,425	-1,365,997	343572	133.60%	100.2%	25.20%
Expenditure	435,352	326,514	314,288	12226	96.26%	72.2%	-2.81%

NOTES

Expenditure Variance 0-100% Green 101-115% Amber 115% over Red
 Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red

Increase slightly higher than budgeted

Dependant on requirements
 Most now paid in full, will balance out by month 12
 Full year for Zurich and Critical Illness paid to date
 £1461: Windows 11 works, new starter costs and annual subscription included in total

For 2 vacancies in 25-26

Legal fees for lease work, Council approved use of EMR, this movement will be completed at year end.
 3 quarters paid

One off cost for updating marketing videos

Annual subscription/hosting fees paid in full
 Paid in full

3 civic events have taken place to date: Mayor Making, Annual Town Meeting and Civic Sunday.
 2 replacement flags and badges required.
 Dependant on bookings
 Revaluation of regalia for insurance purposes
 Full amount moved to Earmarked Reserves at start of financial year.

Full Committee Summary includes Mayor cost centre Income £5,571

Full Committee Summary includes Mayor cost centre expenditure £116

Congleton Town Council
Management Accounts 2025-26

Dec-25

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Month 9
Percentage 75.0%

Community and Environment Committee

ANNUAL BUDGET	BUDGET TO		£ VARIANCE OF		% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	NOTES	
	M9	ACTUAL TO M9	M9 BUDGETS	M9 BUDGETS					
215: Floral Displays									
Floral Displays Income	-4,000	-3,000	-7,156	4156	238.53%	178.9%	103.90%	See appendix	
Floral Displays Expenditure	16,172	12,129	16,851	-4722	138.93%	104.2%	29.20%	See appendix	
Total Floral	12,172	9,129	9,695	-566	106.20%	79.7%	4.65%		
241: Allotments									
Allotments Income	-190	-143	0	-143	0.00%	0.0%	-75.00%		
Allotments Expenditure	1,200	900	526	374	58.44%	43.8%	-31.17%		
Total Allotment	1,010	758	526	232	69.44%	52.1%	-22.92%		
300: Public Realm	5,000	3,750	1,992	1758	53.12%	39.8%	-35.16%		
301: Congleton Partnership									
Congleton Partnership Income	0	0	-3,590	3590	0.00%	0.0%	-75.00%		
Congleton Partnership Expenditure	3,501	2,626	31,808	-29182	1211.39%	908.5%	833.54%	Issue with salary allocation, corrected in Month 10	
Congleton Partnership C/F		0	-32,153	32153	0.00%	0.0%	-75.00%	Carried forward balance from 24/25	
Total Partnership	3,501	2,626	-3,935	6,561	-149.86%	-112.4%	-187.40%		
302: Community Development									
Community Development Staff Costs	137,755	103,316	79,414	23902	76.86%	57.6%	-17.35%		
Community Development Marketing/Promotions	6,250	4,688	2,400	2288	51.20%	38.4%	-36.60%		
Green Initiatives	5,000	3,750	395	3355	10.53%	7.9%	-67.10%		
Campaign Expenditure	1,000	750	1,014	-264	135.20%	101.4%	26.40%	Annual subscription paid	
Tfr to EMR	0	0	0	0	0.00%	0.0%	-75.00%		
Tfr From EMR	0	0	0	0	0.00%	0.0%	-75.00%		
Community Development Overheads	11,072	8,304	8,945	-641	107.72%	80.8%	5.79%		
Total Community Development	161,077	120,808	92,168	28,640	76.29%	57.2%	-17.78%		
303: Crime									
Crime Reduction/CCTV Expenditure	11,426	8,570	10,479	-1910	122.28%	91.7%	16.71%	Annual invoice for CCTV charges has been paid.	
Total Crime	11,426	8,570	10,479	-1910	122.28%	91.7%	16.71%		
305: Christmas									
Christmas Fayre/lights Income	-3,000	-2,250	-9,841	7591	437.38%	328.0%	253.03%	Sponsorship and funding	
Christmas Fayre/lights Expenditure	18,000	13,500	24,790	-11290	183.63%	137.7%	62.72%		
Total Christmas	15,000	11,250	14,949	-3699	132.88%	99.7%	24.66%		
310: Neighbourhood Plan									
Neighbourhood Plan	5,500	4,125	6,287	-2162	0.00%	0.0%	-75.00%	Costs covered by EMR funds	
Neighbourhood Plan Tfr From EMR	0	0	-4,875	4875	0.00%	0.0%	-75.00%		
Total Neighbourhood Plan	5,500	4,125	1,412	2713	0.00%	0.0%	-75.00%		
321: Tourism									
Tourism Income	0	0	-14,573	14573			-75.00%	Includes Tribute Events, and Food & Drink Income of £8,916	
Tourism Expenditure	22,000	16,500	26,475	-9975	160.45%	120.3%	45.34%	Includes Food & Drink costs of £11,004	
Total Tourism	22,000	16,500	11,902	4598	72.13%	54.1%	-20.90%		
351: Luncheon Club	12,000	9,000	4,988	4012	55.42%	41.6%	-33.43%		
C.E & S	Income	-7,190	-5,393	-35,160	29768	652.02%	489.0%	414.01%	Full Committee Summary
Expenditure	255,876	179,213	179,336	-124	100.07%	70.1%	-4.91%	Full Committee Summary	

Town Hall, Assets and Services Committee

ANNUAL BUDGET	BUDGET TO		£ VARIANCE OF		% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	NOTES
	M9	ACTUAL TO M9	M9 BUDGETS	M9 BUDGETS				
201: Paddling Pool	50,072	37,554	35,024	2530	93.26%	69.9%	-5.05%	Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red Expenditure Variance 0-100% Green 101-115% Amber 115% over Red See Appendix
221: Town Hall								
Town Hall - Expenditure	253,392	190,044	175,229	14815	92.20%	69.2%	-5.85%	See Appendix
Town Hall - Income	-111,050	-83,288	-87,692	4405	105.29%	79.0%	3.97%	
Net Expenditure over Income	142,342	106,757	87,537	19220	82.00%	61.5%	-13.50%	
225: Congleton Information Centre								

CIC - Expenditure	97,785	73,339	110,688	-37349	150.93%	113.2%	38.20%	See Appendix	
CIC - Income	-11,550	-8,663	-54,014	45352	623.54%	467.7%	392.65%		
Net Expenditure over income	86,235	64,676	56,674	8002	87.63%	65.7%	-9.28%		
263: Public Toilets	8,900	6,675	2,855	3820	42.77%	32.1%	-42.92%		
270: Cenotaph	375	281	262	19	93.16%	69.9%	-5.13%		
280: Streetscape									
Streetscape Expenditure	873,811	655,358	638,034	17324	97.36%	73.0%	-1.98%	See Appendix	
Streetscape - Income CEC	-427,199	-320,399	-328,601	8202	102.56%	76.9%	1.92%		
Streetscape - External work income	-17,500	-13,125	-14,491	1366	110.41%	82.8%	7.81%		
Streetscape - Misc. Income	-900	-675	0	-675	0.00%	0.0%	-75.00%		
S/S Income	-445,599	-334,199	-343,092	8893	102.66%	77.0%	2.00%		
Net Expenditure over Income	428,212	321,159	294,942	26217	91.84%	68.9%	-6.12%		
THAS									
Income	-568,199	-426,149	-484,798	58,649	113.76%	85.3%	10.32%	Full Committee Summary	
Expenditure	1,284,335	963,251	962,092	1,159	99.88%	74.9%	-0.09%		Full Committee Summary
Total Income	-1,938,622	-1,453,967	-1,885,955		129.71%	97.3%	22.28%	Overall summary includes mayor summary figures not on this sheet	
Total Expenditure	1,975,563	1,468,978	1,455,716		99.10%	73.7%	-1.31%		Overall summary
Net Income /Expenditure			-430,243						Rounding allowed
401: Personnel									
1* Staff Costs: To date	1,211,260	908,445	896,669	11776	98.70%	74.0%	-0.97%	Pay award paid in the August Pay run, awarded 3.2%	
Personnel with Pay Award for reference									
Permanent Staff Costs - Included budget pay award *1	1,211,260	908,445	896,669	11776	98.70%	74.0%	-0.97%		
Add on budgeted pay award to current month			0						
Add on Temp/Agency									
Total	1,211,260	908,445	896,669		98.70%	74.0%	-0.97%		

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Management Accounts 2025-26

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		£	£	£	£
		01/04/2025	In	Out	Balance
Reserves as at 31st December 2025		CF Balance			31/11/25
310	General Reserve	343,771			343,771
	Ear Marked Reserves				
318	Capital Equipment Fund	457	25,000	11,054	14,403
320	Capital Contingency Fund	85,806	15,000	2,420	98,386
321	EMR Elections	20,000			20,000
324	EMR Crime Prevention/Traffic calming	4,357		3,052	1,305
325	EMR Committed Grants	4,199		4,199	-
326	EMR Congleton Partnership	42,153		32,153	10,000
330	EMR Ancient Treasures	3,000			3,000
331	EMR Website	8,330			8,330
333	EMR Training	5,686			5,686
337	EMR Toilets	24,012			24,012
339	EMR Public Realm	8,153			8,153
340	EMR Legal Fees	21,119			21,119
342	EMR Tourism	1,516			1,516
343	EMR Marketing	5,000			5,000
344	EMR Congleton Neighbourhood Plan	5,469		4,875	594
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	124,468		10,127	114,341
356	EMR Salix/ Boiler Replacement	79,691			79,691
357	EMR Election Expenses	-	5,500		5,500
	EMR TOTALS	474,100	45,500	67,880	451,720

To pay £7000 Quad, £7000 Interactive TV and £400 Chapter 8

Use of funds: SID

Per Council (CTC/28/2526) this reserve will be transferred to Partnership funds

This is to be used for completion of the Website as per Council (CTC/25/25269)

Use of funds: Window completion balance £15,000

Year on year increase for next elections

Congleton Town Council
Management Accounts 2025-26
TOWN HALL

Dec-25

	OK
	Monitor
	Over/Under (Exp./Income)

Month 9
Percentage 75.0%

	ANNUAL BUDGET	BUDGET TO M9	ACTUAL TO M9	£ VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
TOWN HALL							
4000 Staff Costs (re-allocated)	81,150	60,863	64,062	-3,200	105.3%	78.9%	3.94%
4008 Training	1,000	750	0	750	0.0%	0.0%	-75.00%
4009 Protective Clothing\H & Safety	550	413	372	41	90.2%	67.6%	-7.36%
4010 Cleaners	8,400	6,300	5,241	1,059	83.2%	62.4%	-12.61%
4011 Rates	25,449	19,087	22,455	-3,368	117.6%	88.2%	13.24%
4012 Water	7,875	5,906	5,374	532	91.0%	68.2%	-6.76%
4014 Electricity	33,000	24,750	15,639	9,111	63.2%	47.4%	-27.61%
4015 Gas	30,000	22,500	7,764	14,736	34.5%	25.9%	-49.12%
4016 Cleaning materials	2,250	1,688	1,347	341	79.8%	59.9%	-15.13%
4017 Refuse Disposal	2,350	1,763	1,952	-190	110.8%	83.1%	8.06%
4020 Miscellaneous Office Costs	2,500	1,875	1,809	66	96.5%	72.4%	-2.64%
4025 Insurance	14,346	10,760	14,059	-3,300	130.7%	98.0%	23.00%
4033 Marketing/Promotions	3,500	2,625	90	2,535	3.4%	2.6%	-72.43%
4040 Maintenance Contracts	9,000	6,750	8,080	-1,330	119.7%	89.8%	14.78%
4041 Property Maintenance	21,300	15,975	22,713	-6,738	142.2%	106.6%	31.63%
4065 Architect/Surveyor Fees	0	0	-1,645	1,645			
4068 Licences (incl PRS)	4,200	3,150	4,410	-1,260	140.0%	105.0%	30.00%
4951 Transfer from EMR	0	0	-10,127	10,127			
6000 Central Overheads Reallocated	6,522	4,892	5,270	-379	107.7%	80.8%	5.80%
Town Hall Expenditure	253,392	190,044	168,865	21,179	88.9%	66.6%	-8.36%
3020 Catering costs	0	0	4,518	-4,518			
3021 Security Supplies	0	0	1,846	-1,846			
	0	0	6,364	6,364			
Total Town Hall Expenditure	253,392	190,044	175,229	14,815	92.2%	69.2%	-5.85%
1009 Rent Rec'd - Museum Notional	-4500	-3375	-3375	0	100.0%	75.0%	0.00%
1010 Rent Received - 3rd Party Partnership	-1533	-1150	-1150	0	100.0%	75.0%	0.02%
1011 Rent Received - Internal CTC	-26517	-19888	-19888	0	100.0%	75.0%	0.00%
1013 Letting Income - Grand Hall	-30000	-22500	-21144	-1356	94.0%	70.5%	-4.52%
1014 Letting Income - Bridestones	-5000	-3750	-2455	-1295	65.5%	49.1%	-25.90%
1015 Letting Income - Spencer Suite	-5000	-3750	-3704	-46	98.8%	74.1%	-0.92%
1018 Letting Income - Campbell Suite	0	0	0	0		0.0%	-75.00%
1016 Letting Income - Brasserie, Kitchen and Bar	-12000	-9000	-98	-8902	1.1%	0.8%	-74.18%
1021 Letting Income - Internal	-9000	-6750	-8668	1918	128.4%	96.3%	21.31%
1022 Letting income - F&F	-2500	-1875	-1167	-708	62.2%	46.7%	-28.32%
1023 Commission- CP	-6000	-4500	-4277	-223	95.0%	71.3%	-3.72%
1024 Letting Income- Security	0	0	-2706	2706		0.0%	-75.00%
1035 Service Charges - Brasserie	-4000	-3000	-1331	-1669	44.4%	33.3%	-41.73%
1037 Service Charges - Other	-5000	-3750	-2420	-1330	64.5%	48.4%	-26.60%
1038 Letting Income- Offices	0	0	-2625	2625			
1051 Catering Sales (recharges)	0	0	-4971	4971		0.0%	-75.00%
1199 Miscellaneous income	0	0	-208	208			
1179 Grants Receivable- Salix Project	0	0	-7505	7505			
Total Town Hall Income	-111050	-83288	-87692	4405	105.3%	79.0%	3.97%
Net Expenditure over Income	142,342	106,757	87,537	19,220	82.0%	61.5%	-13.50%

NOTES

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

Pav award settled and paid in August 2025, backdated t April 2025

Paid over 10 months rather than 12

Price increase in excess of projected, supplier changing 31st December 2025

Full year for Zurich and Critical Illness paid to date.

Paid quarterly.

Less £10,127 used from EMR:Actual revenue soend £12,553 78.6%

Salix Grant project, see below

Music License paid in full £3,290

Windows/secondary glazing upgrades and boiler repair

Recharged to customers

Recharged to customers

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

Recharge to customers

Dependant on use by Commercial Partner

Dependant on use by Museum, Q 2 to be invoiced

Recharge to customers

Grant income for Surveyor fees, 24-25 c/f

Congleton Town Council
Management Accounts 2025-26
STREETSCAPE

Dec-25

Month 9
 Percentage 75.0%

OK
Monitor
Over/Under (Exp./Income)

STREETSCAPE

	ANNUAL BUDGET	BUDGET TO M9	ACTUAL TO M9	£ VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
4000 Staff Costs	651,186	488,390	461,740	26,650	94.5%	70.9%	-4.09%
4008 Training	3,200	2,400	0	2,400	0.0%	0.0%	-75.00%
4009 Protective Clothing\H & Safety	5,900	4,425	4,744	-319	107.2%	80.4%	5.41%
4013 Office rent	2,000	1,500	1,500	0	100.0%	75.0%	0.00%
4016 Cleaning Materials	8,000	6,000	2,513	3,487	41.9%	31.4%	-43.59%
4021 Telephone	1,175	881	431	450	48.9%	36.7%	-38.32%
4025 Insurance	10,369	7,777	10,043	-2,266	129.1%	96.9%	21.86%
4041 Property maintenance	1,500	1,125	291	834	25.9%	19.4%	-55.60%
4043 Horticultural etc Supplies	14,000	10,500	17,019	-6,519	162.1%	121.6%	46.56%
4047 Vehicle maintenance/Serv etc	12,800	9,600	12,725	-3,125	132.6%	99.4%	24.41%
4048 Vehicle fuel and oil	16,285	12,214	12,204	10	99.9%	74.9%	-0.06%
4049 Vehicle rental charges	81,000	60,750	68,866	-8,116	113.4%	85.0%	10.02%
4050 Street Cleansing	8,000	6,000	3,970	2,030	66.2%	49.6%	-25.38%
4152 Propagation Unit	2,500	1,875	805	1,070	42.9%	32.2%	-42.80%
4162 General expenditure	5,300	3,975	2,154	1,821	54.2%	40.6%	-34.36%
4168 Other Expenditure	0	0	0	0		0.0%	-75.00%
4951 Tfr from EMR			2,420				
6000 Central Overheads Reallocated	50,596	37,947	40,879	-2,932	107.7%	80.8%	5.79%
Streetscape Expenditure	873,811	655,358	637,464	15,474	97.3%	73.0%	-2.05%
3030 Purchases for recharging	0	0	570	-570		0.0%	0.00%
1165 CEC - Income	-427,199	-320,399	-328,601	8,202	102.6%	76.9%	177.56%
1167 External work income	-17,500	-13,125	-14,491	1,366	110.4%	82.8%	185.41%
1199 Miscellaneous	-900	-675	0	-675	0.0%	0.0%	75.00%
Streetscape Income	-445,599	-334,199	-343,092	8,893	102.7%	77.0%	177.66%
Net Expenditure over Income	428,212	321,159	294,942	23,797	91.8%	68.9%	-16.84%

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

Replenishment required

Full year for Zurich and Critical Illness paid to date.

Overspend approved by Council CTC/25/2526
 Less £2,420 used from EMR: Actual revenue spend £10,305 107%

Overspend approved at Council CTC/28/2526

No budget

Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red
 3 quarters received, final invoice due to be paid January 2026

Congleton Town Council
Management Accounts 2025-26
Floral/In Bloom
Dec-25

	OK
	Monitor
	Over/Under (Exp./Income)

Month 9
 Percentage 75.0%

Floral
Income

1180 Donations Received
 1195 Sponsorship Income
 1199 Misc Income: Hanging Baskets
 Total

ANNUAL BUDGET	BUDGET TO M9	ACTUAL TO M9	£ VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
0	-	- 237	237			
0	-	- 2,540	2,540			
-4,000	- 3,000	- 4,379	1,379	145.97%	109.5%	34.48%
-4,000	- 3,000	- 7,156	4,156	238.53%	178.9%	103.90%
Expenditure						
4011 Rates	172	129	162	- 33	125.58%	94.2% 19.19%
4162 General Expenditure	16,000	12,000	16,689	- 4,689	139.08%	104.3% 29.31%
Total	16,172	12,129	16,851	- 4,722	138.93%	104.2% 29.20%
Net Expenditure over income	12,172	9,129	9,695	- 566	106.20%	79.7% 4.65%

NOTES

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

Income from hanging basket sales.

Paid in Full for the year, paid for 5 roundabouts

Breakdown: TBC

Plants & Compost 11,791
 Judging Days 1,274
 General Competition 868
 General 716
 Awards Ceremony 845
 Thank You Evening at CTC 932
 Expenses 258
16,684

Congleton Town Council
Management Accounts 2025-26
CONGLETON INFORMATION CENTRE
Dec-25

	OK
	Monitor
	Over/Under (Exp./Income)

Month 9
Percentage 75.0%

TOWN HALL
CONGLETON INFORMATION CENTRE

3000 Stock at 1st April
3041 3rd Party ticket resales
3042 Books, Maps, Guides resale
3043 Souvenirs for resale
3044 Stamps for resale
3046 Local Produce for resale
3047 Theatre gift cards for resale
3048 Food & Drink for resale
3049 CTC Merchandise
3999 Stock at 31st March 2022

Direct Expenditure
4000 Staff costs
4011 Rates
4013 Rent Payable
4162 General Expenditure
6000 Central Overheads Reallocated
Indirect Expenditure

1041 Third Party Ticket Sales
1042 Books, Maps, Guides sales
1043 Souvenir sales
1044 Stamp Sales
1045 Photocopy sales
1046 Local Produce for resale
1047 Theatre gift cards
1048 Food and Drink sales
1049 CTC Merchandise sales
1199 Commission

Income

Total Income

Net Expenditure over Income

ANNUAL BUDGET	BUDGET TO M9	ACTUAL TO M9	E VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
0	-	-	-	0.0%		
0	-	35,565	- 35,565			
2,850	2,138	304	1,834	14.2%	10.7%	-64.33%
2,375	1,781	392	1,389	22.0%	16.5%	-58.49%
475	356	172	184	48.3%	36.2%	-38.79%
0	-	2,930	- 2,930			
0	-	114	- 114			
1,188	891	617	274	69.2%	51.9%	-23.06%
0	-	-	-	0.0%	0.0%	-75.00%
0	-	-	-	0.0%	0.0%	-75.00%
6,888	5,166	40,094	- 34,928	776.1%	582.08%	507.08%
70,062	52,547	54,912	- 2,366	104.5%	78.4%	3.38%
5,321	3,991	5,053	- 1,062	126.6%	95.0%	19.96%
7,500	5,625	5,625	-	100.0%	75.0%	0.00%
2,000	1,500	953	547	63.5%	47.7%	-27.35%
6,014	4,511	4,051	460	89.8%	67.4%	-7.64%
90,897	68,173	70,594	- 2,421	103.6%	77.7%	2.66%
0	-	43,569	43,569			
-3,000	- 2,250	- 929	- 1,321	41.3%	31.0%	-44.03%
-2,500	- 1,875	- 2,160	285	115.2%	86.4%	11.40%
-500	- 375	- 182	- 193	48.5%	36.4%	-38.60%
-300	- 225	- 182	- 43	80.9%	60.7%	-14.33%
0	-	3,451	3,451			
0	-	180	180			
-1,250	- 938	- 1,064	127	113.5%	85.1%	10.12%
0	-	30	30		0.0%	-75.00%
-4,000	- 3,000	- 2,267	- 733	75.6%	0.0%	-75.00%
-11,550	- 8,663	- 54,014	46,085	623.5%	467.7%	392.65%
-11,550	- 8,663	- 54,014	46,085	623.5%	467.7%	392.65%
86,235	64,676	56,674	8,735	87.6%	65.7%	-9.28%

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

Pay award settled and paid in August 2025, backdated t April 2025
Paid over 10 months rather than 12

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

Will update quarterly.Q1 to Q3 completed.

Congleton Town Council
Management Accounts 2025-26
PADDLING POOL
 Dec-25

Month 9
 Percentage 75.0%

	OK
	Monitor
	Over/Under (Exp./Income)

PADDLING POOL

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

ANNUAL BUDGET	BUDGET TO M9	ACTUAL TO M9	£ VARIANCE OF M9 BUDGETS	% AGAINST M9 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
26,812	20,109	22084	-1,975	109.82%	82.4%	7.37%
3,000	2,250	0	2,250	0.00%	0.0%	-75.00%
320	240	103	137	42.92%	32.2%	-42.81%
5,500	4,125	922	3,203	22.35%	16.8%	-58.24%
3,200	2,400	2420	-20	100.83%	75.6%	0.62%
3,900	2,925	6095	-3,170	208.38%	156.3%	81.28%
4,300	3,225	1534	1,691	47.57%	35.7%	-39.33%
1,000	750	218	532	29.07%	21.8%	-53.20%
2,040	1,530	1648	-118	107.71%	80.8%	5.78%
50,072	37,554	35,024	2,530	93.26%	69.9%	-5.05%

NOTES

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

Pay award settled and paid in August 2025, backdated t April 2025, and main expenditure is over 3 months.

Overspend notes by Council CTC/28/2526