

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

<b>COMMITTEE:</b>	<b>Finance and Policy Committee</b>		
<b>MEETING DATE AND TIME</b>	<b>26<sup>th</sup> March 2026 7.00 pm</b>	<b>LOCATION</b>	<b>Congleton Town Hall</b>
<b>REPORT FROM</b>	<b>Serena Van Schepdael- R.F.O</b>		
<b>AGENDA ITEM REPORT TITLE</b>	<b>13 Management Accounts 2025-2026</b>		
<b>Background</b>	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.		
<b>Update</b>	<p>This report covers accounts to Month 11, which equates to 91.6% 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 &amp; expenditure up to Month 11.</p> <p><b><u>Finance and Policy Committee:</u></b></p> <p>Income: 109.69%: Precept payment has been made in full and Cambridge and Counties Annual Interest of £10,870 has been paid.</p> <p>Expenditure: 95.33%: No issues to note to date, any current overspends at month 11 are noted in the appendix.</p> <p><b><u>Community and Environment Committee:</u></b></p> <p>Income: 688.77%, 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 £13,630, 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: 87.66%: No issues to note to date.</p> <p><b><u>Town Hall, Assets and Services Committee:</u></b></p> <p>Income 121.04%, 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 99.24%</p> <p><b><u>VAT Returns</u></b></p> <p>All returns submitted as per deadlines, yearly details: Q4: 24-25 Payment to HMRC of £9038.26</p>		

	<p><u>2025-2026</u>  Q1 : £677.35 reclaim  Q2: Payment to HMRC of £8,304.83  Q3: Payment to HMRC of £1181.80  Q34: Due 7<sup>th</sup> May 2026, payment will be due to HMRC.</p> <p><b><u>Reserves</u></b></p> <p>Current Ear Marked Reserves are included for noting, plus any notes on current known requests for movement/use.</p>
<p><b>Decision Request</b></p>	<p>To receive the Management Accounts for the current financial year to 28<sup>th</sup> February 2026.</p>

OK
Monitor
Over/Under (Exp./Income)

Month 11  
Percentage 91.6%

**Finance and Policy Committee**

**101: Corp Management**

	ANNUAL BUDGET	BUDGET TO M11	ACTUAL TO M11	£ VARIANCE OF M11 BUDGETS	% AGAINST M11 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
Staff Costs (re-allocated)	266,911	244,668	242,672	1996	99.18%	90.9%	-0.68%
Travel	250	229	53	176	23.13%	21.2%	-70.40%
Training / Conferences	2,500	2,292	1,878	414	81.95%	75.1%	-16.48%
Rent Payable	17,017	15,599	15,599	0	100.00%	91.7%	0.07%
Miscellaneous Office Costs	2,000	1,833	1,534	299	83.67%	76.7%	-14.90%
Telephone/Fax/Internet	3,000	2,750	3,301	-551	120.04%	110.0%	18.43%
Postage	1,000	917	224	693	24.44%	22.4%	-69.20%
Stationery & Printing	3,300	3,025	2,855	170	94.38%	86.5%	-5.08%
Subscriptions & Publications	5,100	4,675	5,143	-468	110.01%	100.8%	9.24%
Insurance	16,243	14,889	16,156	-1267	108.51%	99.5%	7.86%
Computer/IT Costs	25,000	22,917	24,280	-1363	105.95%	97.1%	5.52%
Photocopy Charges	2,000	1,833	1,419	414	77.40%	71.0%	-20.65%
Recruitment Advertising	500	458	462	-4	100.80%	92.4%	0.80%
Bank Charges	1,240	1,137	935	202	82.26%	75.4%	-16.20%
Audit Fees - External	2,500	2,292	0	2292	0.00%	0.0%	-91.60%
Audit Fees - Internal	1,900	1,742	1,050	692	60.29%	55.3%	-36.34%
Accountancy Support	5,300	4,858	2,193	2665	45.14%	41.4%	-50.22%
Legal & Professional fees	3,500	3,208	8,329	-2355	259.61%	238.0%	146.37%
HR & H&S support	5,000	4,583	5,114	-531	111.58%	102.3%	10.68%
Transfer from EMR	0	0	-5,000	5000	0.00%	0.0%	0.00%
Central Overheads reallocated	-78,320	-71,793	-68,200	-3593	94.99%	87.1%	-4.52%

**Corporate Management--Expenditure**

	285,941	262,113	259,997	4881	99.19%	90.9%	-0.67%
Precept 2025-2026	-1,333,233	-1,222,130	-1,333,233	111103	109.09%	100.0%	9.09%
Interest Receivable	-30,000	-27,500	-29,769	2269	108.25%	99.2%	9.02%
Miscellaneous Income	0	0	-703	703	0.00%	0.0%	0.00%
<b>Corporate Management--Income</b>	<b>-1,363,233</b>	<b>-1,249,630</b>	<b>-1,363,705</b>	<b>114075</b>	<b>109.13%</b>	<b>100.0%</b>	<b>8.43%</b>

**Net Income Over Expenditure**

	-1,077,292	-987,518	-1,103,708	118956	111.77%	102.5%	10.85%
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**102: Civic**

Staff Costs (re-allocated)	5,358	4,912	5,471	-560	111.39%	102.1%	10.51%
Training / Conferences	1,000	917	257	660	28.04%	25.7%	-65.90%
Stationery & Printing	550	504	0	504	0.00%	0.0%	-91.60%
Marketing/Promotions	1,200	1,100	1,180	-80	107.27%	98.3%	6.73%
Council Newsletter	8,700	7,975	8,862	-887	111.12%	101.9%	10.26%
Council Website	2,000	1,833	1,085	748	59.18%	54.3%	-37.35%
Mayor's Allowance	3,000	2,750	3,000	-250	109.09%	100.0%	8.40%
Members Expenses	200	183	0	183	0.00%	0.0%	-91.60%
Civic Expenses	9,500	8,708	6,690	2018	76.82%	70.4%	-21.18%
Civic Regalia	250	229	345	-116	150.55%	138.0%	46.40%
Hall & Room Hire	6,500	5,958	6,287	-329	105.52%	96.7%	5.12%
Civic Artefacts and Treasures	500	458	495	-37	108.00%	99.0%	7.40%
Election Expenses	5,500	5,042	5,500	-458	109.09%	87.9%	-3.75%
Central Overheads reallocated	1,696	1,555	1,490	65	95.84%	87.9%	-3.75%
<b>Civic--Expenditure</b>	<b>45,954</b>	<b>42,125</b>	<b>40,662</b>	<b>1463</b>	<b>96.53%</b>	<b>88.5%</b>	<b>-3.12%</b>

**107: Grants**

Initial Grant Commitment	15,000	13,750	7,807	5943	56.78%	52.0%	-39.55%
Subsidised Use	4,500	4,125	2,248	1877	54.50%	50.0%	-41.64%
Tfr from EMR Committed Grants	0	0	-4,199	4199	0.00%	0.0%	-91.60%
Specified Grants	16,333	14,972	13,030	1942	87.03%	79.8%	-11.82%
C/F to 26-27							
<b>Grants--Expenditure</b>	<b>35,833</b>	<b>32,847</b>	<b>18,886</b>	<b>13961</b>	<b>57.50%</b>	<b>52.7%</b>	<b>-38.89%</b>

**Capital**

	61,778	56,630	50,889	5741	89.86%	82.4%	-9.23%
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<b>F&amp;P Income - Net Exp Income</b>	<b>-1,363,233</b>	<b>-1,249,630</b>	<b>-1,370,720</b>	<b>121090</b>	<b>109.69%</b>	<b>100.5%</b>	<b>8.95%</b>
<b>Expenditure</b>	<b>429,506</b>	<b>393,714</b>	<b>375,325</b>	<b>18389</b>	<b>95.33%</b>	<b>87.4%</b>	<b>-4.21%</b>

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.

Full year paid

To cover £5,000

2 replacement flags and badges required.

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

Full Committee Summary includes Mayor cost centre expenditure £116

Month 11  
Percentage 91.6%

		BUDGET TO M11	ACTUAL TO M11	£ VARIANCE OF M11 BUDGETS	% AGAINST M11 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED	NOTES	
<b>ANNUAL BUDGET</b>									
<b>Community and Environment Committee</b>									
<b>215: Floral Displays</b>									
Floral Displays Income	-4,000	-3,667	-7,156	3489	195.16%	178.9%	87.30%	See appendix	
Floral Displays Expenditure	16,172	14,824	17,166	-2342	115.80%	106.1%	14.55%	See appendix	
<b>Total Floral</b>	<b>12,172</b>	<b>11,158</b>	<b>10,010</b>	<b>1148</b>	<b>89.71%</b>	<b>82.2%</b>	<b>-9.36%</b>		
<b>241: Allotments</b>									
Allotments Income	-190	-174	0	-174	0.00%	0.0%	-91.60%		
Allotments Expenditure	1,200	1,100	541	559	49.18%	45.1%	-46.52%		
<b>Total Allotment</b>	<b>1,010</b>	<b>926</b>	<b>541</b>	<b>385</b>	<b>58.43%</b>	<b>53.6%</b>	<b>-38.04%</b>		
<b>300: Public Realm</b>									
	5,000	4,583	1,992	2591	43.46%	39.8%	-51.76%		
<b>301: Congleton Partnership</b>									
Congleton Partnership Income	0	0	-13,630	13630	0.00%	0.0%	-91.60%		
Congleton Partnership Expenditure	9,353	8,574	25,274	-16700	294.79%	270.2%	178.62%	Issue with salary allocation, corrected in Month 10	
Congleton Partnership C/F		0	-32,153	32153	0.00%	0.0%	-91.60%	Carried forward balance from 24/25	
<b>Total Partnership</b>	<b>9,353</b>	<b>8,574</b>	<b>-20,509</b>	<b>29,083</b>	<b>-239.21%</b>	<b>-219.3%</b>	<b>-310.88%</b>		
<b>302: Community Development</b>									
Community Development Staff Costs	137,755	126,275	96,186	30089	76.17%	69.8%	-21.78%		
Community Development Marketing/Promotions	6,250	5,729	2,486	3243	43.39%	39.8%	-51.82%		
Green Initiatives	5,000	4,583	376	4207	8.20%	7.5%	-84.08%		
Campaign Expenditure	1,000	917	1,036	-119	113.02%	103.6%	12.00%	Annual subscription paid	
Tfr to EMR	0	0	0	0	0.00%	0.0%	-91.60%		
Tfr From EMR	0	0	0	0	0.00%	0.0%	-91.60%		
Community Development Overheads	11,072	10,149	9,727	422	95.84%	87.9%	-3.75%		
<b>Total Community Development</b>	<b>161,077</b>	<b>147,654</b>	<b>109,811</b>	<b>37,843</b>	<b>74.37%</b>	<b>68.2%</b>	<b>-23.43%</b>		
<b>303: Crime</b>									
Crime Reduction/CCTV Expenditure	11,426	10,474	10,479	-5	100.05%	91.7%	0.11%	Annual invoice for CCTV charges has been paid.	
<b>Total Crime</b>	<b>11,426</b>	<b>10,474</b>	<b>10,479</b>	<b>-5</b>	<b>100.05%</b>	<b>91.7%</b>	<b>0.11%</b>		
<b>305: Christmas</b>									
Christmas Fayre/lights Income	-3,000	-2,750	-9,724	6974	353.60%	324.1%	232.53%	Sponsorship and funding	
Christmas Fayre/lights Expenditure	18,000	16,500	27,171	-10671	164.67%	151.0%	59.35%		
<b>Total Christmas</b>	<b>15,000</b>	<b>13,750</b>	<b>17,447</b>	<b>-3697</b>	<b>126.89%</b>	<b>116.3%</b>	<b>24.71%</b>		
<b>310: Neighbourhood Plan</b>									
Neighbourhood Plan	5,500	5,042	6,707	-1665	0.00%	0.0%	-91.60%	Costs covered by EMR funds	
Neighbourhood Plan Tfr From EMR	0		-4,875	4875	0.00%	0.0%	-91.60%		
<b>Total Neighbourhood Plan</b>	<b>5,500</b>	<b>5,042</b>	<b>1,832</b>	<b>3210</b>	<b>0.00%</b>	<b>0.0%</b>	<b>-91.60%</b>		
<b>321: Tourism</b>									
Tourism Income	0	0	-14,886	14886			-91.60%	Includes Tribute Events. and Food & Drink Income of £8,916	
Tourism Expenditure	22,000	20,167	28,713	-8546	142.38%	130.5%	38.91%	Includes Food & Drink costs of £11,004	
<b>Total Tourism</b>	<b>22,000</b>	<b>20,167</b>	<b>13,827</b>	<b>6340</b>	<b>68.56%</b>	<b>62.9%</b>	<b>-28.75%</b>		
<b>351: Luncheon Club</b>									
	12,000	11,000	5,874	5126	53.40%	49.0%	-42.65%		
				0					
<b>C.E &amp; S</b>	<b>Income</b>	<b>-7,190</b>	<b>-6,591</b>	<b>-45,396</b>	<b>38805</b>	<b>688.77%</b>	<b>631.4%</b>	<b>539.78%</b>	<b>Full Committee Summary</b>
	<b>Expenditure</b>	<b>261,728</b>	<b>224,402</b>	<b>196,700</b>	<b>27702</b>	<b>87.66%</b>	<b>75.2%</b>	<b>-16.45%</b>	<b>Full Committee Summary</b>
<b>Town Hall, Assets and Services Committee</b>									
<b>ANNUAL BUDGET</b>									
<b>201: Paddling Pool</b>									
	50,072	45,899	37,591	8308	81.90%	75.1%	-16.53%	Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red Expenditure Variance 0-100% Green 101-115% Amber 115% over Red See Appendix	
<b>221: Town Hall</b>									
Town Hall - Expenditure	253,392	232,276	215,862	16414	92.93%	85.2%	-6.41%	See Appendix	
Town Hall - Income	-111,050	-101,796	-103,395	1599	101.57%	93.1%	1.51%		
<b>Net Expenditure over Income</b>	<b>142,342</b>	<b>130,480</b>	<b>112,467</b>	<b>18013</b>	<b>86.19%</b>	<b>79.0%</b>	<b>-12.59%</b>		

<b>225: Congleton Information Centre</b>											
CIC - Expenditure	97,785	89,636	140,310	-50674	156.53%	143.5%	51.89%	See Appendix			
CIC - Income	-11,550	-10,588	-65,744	55157	620.96%	569.2%	477.61%				
Net Expenditure over income	86,235	79,049	74,566	4483	94.33%	86.5%	-5.13%				
<b>263: Public Toilets</b>											
	8,900	8,158	3,698	4460	45.33%	41.6%	-50.05%				
<b>270: Cenotaph</b>											
	375	344	335	9	97.45%	89.3%	-2.27%				
<b>280: Streetscape</b>											
Streetscape Expenditure	873,811	800,993	770,527	30466	96.20%	88.2%	-3.42%	See Appendix			
Streetscape - Income CEC	-427,199	-391,599	-443,739	52140	113.31%	103.9%	12.27%				
Streetscape - External work income	-17,500	-16,042	-17,559	1517	109.46%	100.3%	8.74%				
Streetscape - Misc. Income	-900	-825	0	-825	0.00%	0.0%	-91.60%				
S/S Income	-445,599	-408,466	-461,298	52832	112.93%	103.5%	11.92%				
Net Expenditure over Income	428,212	392,528	309,229	83299	78.78%	72.2%	-19.39%				
THAS											
Income	-568,199	-520,849	-630,437	109,588	121.04%	111.0%	19.35%	Full Committee Summary			
Expenditure	1,284,335	1,177,307	1,168,323	8,984	99.24%	91.0%	-0.63%	Full Committee Summary			
Total Income	-1,938,622	-1,777,070	-2,046,553		115.16%	105.6%	13.97%	Overall summary includes mayor summary figures not on this sheet			
Total Expenditure	1,975,569	1,795,423	1,740,348		96.93%	88.1%	-3.51%	Overall summary			
Net Income /Expenditure			-306,209					Rounding allowed			
<b>401: Personnel</b>											
1* Staff Costs: To date	1,211,260	1,110,322	1,089,685	20637	98.14%	90.0%	-1.64%				
<i>Personnel with Pay Award for reference</i>											
Permanent Staff Costs - Included budget pay award *1	1,211,260	1,110,322	1,089,685	20637	98.14%	90.0%	-1.64%	Pay award paid in the August Pay run, awarded 3.2%			
Add on budgeted pay award to current month											
Add on Temp/Agency			0								
Total	1,211,260	1,110,322	1,089,685		98.14%	90.0%	-1.64%				

**Congleton Town Council**  
**Management Accounts 2025-26**  
Feb-26

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	£	£	£	£
	01/04/2025	In	Out	Balance
Reserves as at 28TH February 2026	CF Balance			28/02/26
310 General Reserve	343,771			343,771
<b>Ear Marked Reserves</b>				
318 Capital Equipment Fund	457	25,000	12,184	13,273
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		5,000	16,119
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	-	24,868	99,600
356 EMR Salix/ Boiler Replacement	79,691			79,691
357 EMR Election Expenses	-	5,500	-	5,500
<b>EMR TOTALS</b>	<b>474,100</b>	<b>45,500</b>	<b>88,751</b>	<b>430,849</b>

To pay £7500 Quad, £5000 Interactive TV and £3000 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: Boiler repair and windows contribution, to pay £15000 windows

Year on year increase for next elections

Congleton Town Council  
Management Accounts 2025-26  
TOWN HALL

Feb-26

	OK
	Monitor
	Over/Under (Exp./Income)

Month 11  
Percentage 91.6%

TOWN HALL

		ANNUAL BUDGET	BUDGET TO M11	ACTUAL TO M11	£ VARIANCE OF M11 BUDGETS	% AGAINST M11 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
4000	Staff Costs (re-allocated)	81,150	74,388	78,587	-4,200	105.6%	96.8%	5.24%
4008	Training	1,000	917	0	917	0.0%	0.0%	-91.60%
4009	Protective Clothing\H & Safety	550	504	372	132	73.8%	67.6%	-23.96%
4010	Cleaners	8,400	7,700	6,643	1,057	86.3%	79.1%	-12.52%
4011	Rates	25,449	23,328	24,950	-1,622	107.0%	98.0%	6.44%
4012	Water	7,875	7,219	8,420	-1,201	116.6%	106.9%	15.32%
4014	Electricity	33,000	30,250	20,743	9,507	68.6%	62.9%	-28.74%
4015	Gas	30,000	27,500	13,508	13,992	49.1%	45.0%	-46.57%
4016	Cleaning materials	2,250	2,063	1,914	149	92.8%	85.1%	-6.53%
4017	Refuse Disposal	2,350	2,154	2,934	-780	136.2%	124.9%	33.25%
4020	Miscellaneous Office Costs	2,500	2,292	2,434	-142	106.2%	97.4%	5.76%
4025	Insurance	14,346	13,151	14,127	-977	107.4%	98.5%	6.87%
4033	Marketing/Promotions	3,500	3,208	90	3,118	2.8%	2.6%	-89.03%
4040	Maintenance Contracts	9,000	8,250	10,413	-2,163	126.2%	115.7%	24.10%
4041	Property Maintenance	21,300	19,525	39,593	-20,068	202.8%	185.9%	94.28%
4065	Architect/Surveyor Fees	0	0	-1,645	1,645			
4068	Licences (incl PRS)	4,200	3,850	4,410	-560	114.5%	105.0%	13.40%
4951	Transfer from EMR	0	0	-24,868	24,868			
6000	Central Overheads Reallocated	6,522	5,979	5,730	249	95.8%	87.9%	-3.74%
	Town Hall Expenditure	253,392	232,276	208,355	23,921	89.7%	82.2%	-9.37%
3020	Catering costs	0	0	5,925	-5,925			
3021	Security Supplies	0	0	1,582	-1,582			
		0	0	7,507	7,507			
	Total Town Hall Expenditure	253,392	232,276	215,862	16,414	92.9%	85.2%	-6.41%
1009	Rent Rec'd - Museum Notional	-4500	-4125	-4125	0	100.0%	91.7%	0.07%
1010	Rent Received - 3rd Party Partnership	-1533	-1405	-1405	-0	100.0%	91.7%	0.05%
1011	Rent Received - Internal CTC	-26517	-24307	-24307	-0	100.0%	91.7%	0.07%
1013	Letting Income - Grand Hall	-30000	-27500	-25574	-1926	93.0%	85.2%	-6.35%
1014	Letting Income - Bridestones	-5000	-4583	-2843	-1740	62.0%	56.9%	-34.74%
1015	Letting Income - Spencer Suite	-5000	-4583	-3949	-634	86.2%	79.0%	-12.62%
1018	Letting Income - Campbell Suite	0	0	0	0		0.0%	-91.60%
1016	Letting Income - Brasserie, Kitchen and Bar	-12000	-11000	-98	-10902	0.9%	0.8%	-90.78%
1021	Letting Income - Internal	-9000	-8250	-9506	1256	115.2%	105.6%	14.02%
1022	Letting income - F&F	-2500	-2292	-1500	-792	65.5%	60.0%	-31.60%
1023	Commission- CP	-6000	-5500	-4277	-1223	77.8%	71.3%	-20.32%
1024	Letting Income- Security	0	0	-2706	2706		0.0%	-91.60%
1035	Service Charges - Brasserie	-4000	-3667	-2590	-1077	70.6%	64.8%	-26.85%
1037	Service Charges - Other	-5000	-4583	-2420	-2163	52.8%	48.4%	-43.20%
1038	Letting Income- Offices	0	0	-3208	3208			
1051	Catering Sales (recharges)	0	0	-7174	7174		0.0%	-91.60%
1199	Miscellaneous income	0	0	-208	208			
1179	Grants Receivable- Salix Project	0	0	-7505	7505			
	Total Town Hall Income	-111050	-101796	-103395	1599	101.6%	93.1%	1.51%
	Net Expenditure over Income	142,342	130,480	112,467	18,013	86.2%	79.0%	-12.59%

NOTES

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

Higher charges than budget estimation.  
Billed up to JAN26  
Billed up to JAN26

Previous supplier costs increased in excess of 40%, new supplier in place from JAN26

Full year for Zurich and Critical Illness paid to date.

£1,666 relates to previous years o/s invoices due.  
Less £24,868 used from EMR:Actual revenue soend £14,725 75.46%  
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/ff

**Congleton Town Council**  
**Management Accounts 2025-26**  
**STREETSCAPE**

Feb-26

Month 11  
 Percentage 91.6%

OK
Monitor
Over/Under (Exp./Income)

	ANNUAL BUDGET	BUDGET TO M11	ACTUAL TO M11	£ VARIANCE OF M11 BUDGETS	% AGAINST M11 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
<b>STREETSCAPE</b>							
4000 Staff Costs	651,186	596,921	563,678	33,243	94.4%	86.6%	-5.04%
4008 Training	3,200	2,933	0	2,933	0.0%	0.0%	-91.60%
4009 Protective Clothing\H & Safety	5,900	5,408	5,153	255	95.3%	87.3%	-4.26%
4013 Office rent	2,000	1,833	1,833	0	100.0%	91.7%	0.05%
4016 Cleaning Materials	8,000	7,333	4,946	2,387	67.4%	61.8%	-29.78%
4021 Telephone	1,175	1,077	523	554	48.6%	44.5%	-47.09%
4025 Insurance	10,369	9,505	10,081	-576	106.1%	97.2%	5.62%
4041 Property maintenance	1,500	1,375	545	830	39.6%	36.3%	-55.27%
4043 Horticultural etc Supplies	14,000	12,833	17,171	-4,338	133.8%	122.7%	31.05%
4047 Vehicle maintenance/Serv etc	12,800	11,733	14,504	-2,771	123.6%	113.3%	21.71%
4048 Vehicle fuel and oil	16,285	14,928	14,123	805	94.6%	86.7%	-4.88%
4049 Vehicle rental charges	81,000	74,250	82,602	-8,352	111.2%	102.0%	10.38%
4050 Street Cleansing	8,000	7,333	6,005	1,328	81.9%	75.1%	-16.54%
4152 Propagation Unit	2,500	2,292	805	1,487	35.1%	32.2%	-59.40%
4162 General expenditure	5,300	4,858	4,392	466	90.4%	82.9%	-8.73%
4168 Other Expenditure	0	0	0	0		0.0%	-91.60%
4951 Tfr from EMR			2,420				
6000 Central Overheads Reallocated	50,596	46,380	44,449	1,931	95.8%	87.9%	-3.75%
<b>Streetscape Expenditure</b>	<b>873,811</b>	<b>800,993</b>	<b>768,390</b>	<b>30,183</b>	<b>95.9%</b>	<b>87.9%</b>	<b>-3.66%</b>
3030 Purchases for recharging	0	0	2,137	-2,137		0.0%	0.00%
1165 CEC - Income	-427,199	-391,599	-443,739	52,140	113.3%	103.9%	204.91%
1167 External work income	-17,500	-16,042	-17,559	1,517	109.5%	100.3%	201.06%
1199 Miscellaneous	-900	-825	0	-825	0.0%	0.0%	91.60%
<b>Streetscape Income</b>	<b>-445,599</b>	<b>-408,466</b>	<b>-461,298</b>	<b>52,832</b>	<b>112.9%</b>	<b>103.5%</b>	<b>204.53%</b>
Net Expenditure over Income	<b>428,212</b>	<b>392,528</b>	<b>309,229</b>	<b>80,879</b>	<b>78.8%</b>	<b>72.2%</b>	<b>12.82%</b>

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 £12,084 103%

Overspend approved at Council CTC/28/2526

No budget

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

Full payment plus increase to cover pay award increase for SLA

**Congleton Town Council**  
**Management Accounts 2025-26**  
**CONGLETON INFORMATION CENTRE**  
**Feb-26**

	OK
	Monitor
	Over/Under (Exp./Income)

Month 11  
Percentage 91.6%

**TOWN HALL**  
**CONGLETON INFORMATION CENTRE**

	ANNUAL BUDGET	BUDGET TO M11	ACTUAL TO M11	E VARIANCE OF M11 BUDGETS	% AGAINST M11 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M11 EXPECTED
3000 Stock at 1st April	0	-	-	-	0.0%		
3041 3rd Party ticket resales	0	-	49,123	- 49,123			
3042 Books, Maps, Guides resale	2,850	2,613	352	2,261	13.5%	12.4%	-79.25%
3043 Souvenirs for resale	2,375	2,177	482	1,695	22.1%	20.3%	-71.31%
3044 Stamps for resale	475	435	172	263	39.5%	36.2%	-55.39%
3046 Local Produce for resale	0	-	3,815	- 3,815			
3047 Theatre gift cards for resale	0	-	114	- 114			
3048 Food & Drink for resale	1,188	1,089	732	357	67.2%	61.6%	-29.98%
3049 CTC Merchandise	0	-	-	-	0.0%	0.0%	-91.60%
3999 Stock at 31st March 2022	0	-	-	-	0.0%	0.0%	-91.60%
<b>Direct Expenditure</b>	<b>6,888</b>	<b>6,314</b>	<b>54,790</b>	<b>- 48,476</b>	<b>867.8%</b>	<b>795.44%</b>	<b>703.84%</b>
4000 Staff costs	70,062	64,224	67,531	- 3,308	105.1%	96.4%	4.79%
4011 Rates	5,321	4,878	5,614	- 736	115.1%	105.5%	13.91%
4013 Rent Payable	7,500	6,875	6,875	-	100.0%	91.7%	0.07%
4162 General Expenditure	2,000	1,833	1,095	738	59.7%	54.8%	-36.85%
6000 Central Overheads Reallocated	6,014	5,513	4,405	1,108	79.9%	73.2%	-18.35%
<b>Indirect Expenditure</b>	<b>90,897</b>	<b>83,322</b>	<b>85,520</b>	<b>- 2,198</b>	<b>102.6%</b>	<b>94.1%</b>	<b>2.48%</b>
1041 Third Party Ticket Sales	0	-	54,027	54,027			
1042 Books, Maps, Guides sales	-3,000	- 2,750	- 1,075	- 1,675	39.1%	35.8%	-55.77%
1043 Souvenir sales	-2,500	- 2,292	- 2,533	241	110.5%	101.3%	9.72%
1044 Stamp Sales	-500	- 458	- 200	- 258	43.6%	40.0%	-51.60%
1045 Photocopy sales	-300	- 275	- 238	- 37	86.5%	79.3%	-12.27%
1046 Local Produce for resale	0	-	3,838	3,838			
1047 Theatre gift cards	0	-	180	180			
1048 Food and Drink sales	-1,250	- 1,146	- 1,356	210	118.3%	108.5%	16.88%
1049 CTC Merchandise sales	0	-	30	30		0.0%	-91.60%
1199 Commission	-4,000	- 3,667	- 2,267	- 1,400	61.8%	0.0%	-91.60%
<b>Income</b>	<b>-11,550</b>	<b>- 10,588</b>	<b>- 65,744</b>	<b>56,556</b>	<b>621.0%</b>	<b>569.2%</b>	<b>477.61%</b>
<b>Total Income</b>	<b>-11,550</b>	<b>- 10,588</b>	<b>- 65,744</b>	<b>56,556</b>	<b>621.0%</b>	<b>569.2%</b>	<b>477.61%</b>
<b>Net Expenditure over Income</b>	<b>86,235</b>	<b>79,049</b>	<b>74,566</b>	<b>5,882</b>	<b>94.3%</b>	<b>86.5%</b>	<b>-5.13%</b>

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**  
**Feb-26**

Month 11  
 Percentage 91.6%

	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**

<b>ANNUAL BUDGET</b>	<b>BUDGET TO M11</b>	<b>ACTUAL TO M11</b>	<b>£ VARIANCE OF M11 BUDGETS</b>	<b>% AGAINST M11 BUDGETS</b>	<b>% OF ANNUAL BUDGET</b>	<b>% VARIANCE AGAINST M11 EXPECTED</b>
26,812	24,578	23556	1,022	95.84%	87.9%	-3.74%
3,000	2,750	0	2,750	0.00%	0.0%	-91.60%
320	293	103	190	35.11%	32.2%	-59.41%
5,500	5,042	1067	3,975	21.16%	19.4%	-72.20%
3,200	2,933	2501	432	85.26%	78.2%	-13.44%
3,900	3,575	6095	-2,520	170.49%	156.3%	64.68%
4,300	3,942	1534	2,408	38.92%	35.7%	-55.93%
1,000	917	943	-26	102.87%	94.3%	2.70%
2,040	1,870	1792	78	95.83%	87.8%	-3.76%
<b>50,072</b>	<b>45,899</b>	<b>37,591</b>	<b>8,308</b>	<b>81.90%</b>	<b>75.1%</b>	<b>-16.53%</b>

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

**Congleton Town Council**  
**Management Accounts 2025-26**  
**Floral/In Bloom**  
**Feb-26**

	OK
	Monitor
	Over/Under (Exp./Income)

Month 11  
 Percentage 91.6%

**Floral**  
**Income**

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

Expenditure

4011 Rates  
 4162 General Expenditure  
 Total

Net Expenditure over income

<b>ANNUAL BUDGET</b>	<b>BUDGET TO M11</b>	<b>ACTUAL TO M11</b>	<b>£ VARIANCE OF M11 BUDGETS</b>	<b>% AGAINST M11 BUDGETS</b>	<b>% OF ANNUAL BUDGET</b>	<b>% VARIANCE AGAINST M11 EXPECTED</b>
0	-	- 237	237			
0	-	- 2,540	2,540			
-4,000	- 3,667	- 4,379	712	119.43%	109.5%	17.88%
-4,000	- 3,667	- 7,156	3,489	195.16%	178.9%	87.30%
172	158	162	- 4	102.75%	94.2%	2.59%
16,000	14,667	17,004	- 2,337	115.94%	106.3%	14.68%
16,172	14,824	17,166	- 2,342	115.80%	106.1%	14.55%
12,172	11,158	10,010	1,148	89.71%	82.2%	-9.36%

NOTES

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

Income from hanging basket sales.

Breakdown: TBC

Plants & Compost 11,791  
 Judging Days 1,274  
 General Competition 1,188  
 General 716  
 Awards Ceremony 845  
 Thank You Evening at CTC 932  
 Expenses 258  
 17,004