

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Council																																																																																																																						
MEETING DATE AND TIME	11 th June 2026 7.00 pm	LOCATION	Congleton Town Hall																																																																																																																				
REPORT FROM	Serena Van Schepdael- R.F.O																																																																																																																						
AGENDA ITEM REPORT TITLE	8.1 Financial Statements/Management Accounts 2025-2026																																																																																																																						
Background	These reports support the figures within the Annual Governance and Accountability Return.																																																																																																																						
Update	The overall result for the year ending 2025-2026 was a surplus of £40,754, which enables the General Reserves to stay within the minimum required amount (3 months/25% of revenue budgets in accordance with Good Practices and our Reserves Policy). The General Reserve requirement rose from £343,000 in 2025-26 to £384,000 for 2026-2027. The table below shows a summary of the attached appendix. <u>Overall outcome</u> • Income 107.98% • Expenditure 105.88% • £40,754 surplus <table><tr><td></td><td>Net Budget</td><td>Expenditure</td><td>Income</td><td>Net</td></tr><tr><td>General Admin and Running Costs</td><td>£ 285,941</td><td>£ 295,878</td><td>£ 1,370,763</td><td>-£ 1,074,885</td></tr><tr><td>Civic</td><td>£ 45,954</td><td>£ 45,303</td><td>£ -</td><td>£ 45,303</td></tr><tr><td>Grants</td><td>£ 35,833</td><td>£ 34,135</td><td>£ -</td><td>£ 34,135</td></tr><tr><td>Capital</td><td>£ 61,778</td><td>£ 63,645</td><td>£ -</td><td>£ 63,645</td></tr><tr><td>In Bloom</td><td>£ 12,172</td><td>£ 17,211</td><td>£ 7,156</td><td>£ 10,055</td></tr><tr><td>Allotments</td><td>£ 1,010</td><td>£ 1,546</td><td>£ 190</td><td>£ 1,356</td></tr><tr><td>Public Realm</td><td>£ 5,000</td><td>£ 4,992</td><td>£ -</td><td>£ 4,992</td></tr><tr><td>Partnership</td><td>£ 9,353</td><td>£ 22,619</td><td>£ 13,630</td><td>£ 8,989</td></tr><tr><td>Community Development</td><td>£ 125,130</td><td>£ 134,221</td><td>£ 8,000</td><td>£ 126,221</td></tr><tr><td>Crime</td><td>£ 11,426</td><td>£ 10,479</td><td>£ -</td><td>£ 10,479</td></tr><tr><td>Christmas</td><td>£ 15,000</td><td>£ 26,840</td><td>£ 9,724</td><td>£ 17,116</td></tr><tr><td>Neighbourhood Plan</td><td>£ 5,500</td><td>£ 4,892</td><td>£ -</td><td>£ 4,892</td></tr><tr><td>Tourism</td><td>£ 20,000</td><td>£ 38,686</td><td>£ 16,712</td><td>£ 21,974</td></tr><tr><td>Luncheon Club</td><td>£ 12,000</td><td>£ 8,970</td><td>£ -</td><td>£ 8,970</td></tr><tr><td>Paddling Pool</td><td>£ 50,072</td><td>£ 45,321</td><td>£ -</td><td>£ 45,321</td></tr><tr><td>Town Hall</td><td>£ 142,342</td><td>£ 265,242</td><td>£ 119,227</td><td>£ 146,015</td></tr><tr><td>Information Centre</td><td>£ 85,235</td><td>£ 156,177</td><td>£ 72,993</td><td>£ 83,184</td></tr><tr><td>Public Toilets</td><td>£ 8,900</td><td>£ 7,990</td><td>£ -</td><td>£ 7,990</td></tr><tr><td>Cenotaph</td><td>£ 375</td><td>£ 471</td><td>£ -</td><td>£ 471</td></tr><tr><td>Streetscape</td><td>£ 428,212</td><td>£ 858,155</td><td>£ 465,132</td><td>£ 393,023</td></tr><tr><td>Mayor: Balanced off to Zero: Fundraising In & Out</td><td>£ -</td><td>£ 9,751</td><td>£ 9,751</td><td>£ -</td></tr><tr><td>TOTALS (Rounding allowed up to £2)</td><td></td><td>£ 2,052,524</td><td>£ 2,093,278</td><td>-£ 40,754</td></tr></table> <u>VAT Returns</u> All returns submitted as per deadlines, yearly details: 2025-2026					Net Budget	Expenditure	Income	Net	General Admin and Running Costs	£ 285,941	£ 295,878	£ 1,370,763	-£ 1,074,885	Civic	£ 45,954	£ 45,303	£ -	£ 45,303	Grants	£ 35,833	£ 34,135	£ -	£ 34,135	Capital	£ 61,778	£ 63,645	£ -	£ 63,645	In Bloom	£ 12,172	£ 17,211	£ 7,156	£ 10,055	Allotments	£ 1,010	£ 1,546	£ 190	£ 1,356	Public Realm	£ 5,000	£ 4,992	£ -	£ 4,992	Partnership	£ 9,353	£ 22,619	£ 13,630	£ 8,989	Community Development	£ 125,130	£ 134,221	£ 8,000	£ 126,221	Crime	£ 11,426	£ 10,479	£ -	£ 10,479	Christmas	£ 15,000	£ 26,840	£ 9,724	£ 17,116	Neighbourhood Plan	£ 5,500	£ 4,892	£ -	£ 4,892	Tourism	£ 20,000	£ 38,686	£ 16,712	£ 21,974	Luncheon Club	£ 12,000	£ 8,970	£ -	£ 8,970	Paddling Pool	£ 50,072	£ 45,321	£ -	£ 45,321	Town Hall	£ 142,342	£ 265,242	£ 119,227	£ 146,015	Information Centre	£ 85,235	£ 156,177	£ 72,993	£ 83,184	Public Toilets	£ 8,900	£ 7,990	£ -	£ 7,990	Cenotaph	£ 375	£ 471	£ -	£ 471	Streetscape	£ 428,212	£ 858,155	£ 465,132	£ 393,023	Mayor: Balanced off to Zero: Fundraising In & Out	£ -	£ 9,751	£ 9,751	£ -	TOTALS (Rounding allowed up to £2)		£ 2,052,524	£ 2,093,278	-£ 40,754
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	Q1: £677.35 reclaim Q2: Payment to HMRC of £8,304.83 Q3: Payment to HMRC of £11,81.80 Q4: Payment to HMRC of £5,970.31 <u>Reserves</u> Current Ear Marked Reserves are included for noting, carried forward into 2026-2027; the carry forward balances include any year-end movement to and from reserves.
Decision Request	To receive the Management Accounts for the current financial year to 31 st March 2026.

Month 12
Percentage 100.0%

	OK
	Monitor
	Over/Under (Exp./Income)

Finance and Policy Committee

101: Corp Management

ANNUAL BUDGET	BUDGET TO M12	ACTUAL TO M12	E VARIANCE OF M12 BUDGETS	% AGAINST M12 BUDGETS	% OF ANNUAL BUDGET	% VARIANCE AGAINST M12 EXPECTED
Staff Costs (re-allocated)	266,911	266,911	264,828	2083	99.22%	-0.78%
Travel	250	250	53	197	21.20%	-78.80%
Training / Conferences	2,500	2,500	1,878	622	75.12%	-24.88%
Rent Payable	17,017	17,017	17,017	0	100.00%	0.00%
Miscellaneous Office Costs	2,000	2,000	1,542	458	77.10%	-22.90%
Telephone/Fax/Internet	3,000	3,000	3,542	-542	118.07%	18.07%
Postage	1,000	1,000	224	776	22.40%	-77.60%
Stationery & Printing	3,300	3,300	2,855	445	86.52%	-13.48%
Subscriptions & Publications	5,100	5,100	5,413	-313	106.14%	6.14%
Insurance	16,243	16,243	16,156	87	99.46%	-0.54%
Computer/IT Costs	25,000	25,000	26,232	-1232	104.93%	4.93%
Photocopy Charges	2,000	2,000	1,674	326	83.70%	-16.30%
Recruitment Advertising	500	500	462	38	92.40%	-7.60%
Bank Charges	1,240	1,240	1,033	207	83.31%	-16.69%
Audit Fees - External	2,500	2,500	2,520	-20	100.80%	0.80%
Audit Fees - Internal	1,900	1,900	1,435	465	75.53%	-24.47%
Accountancy Support	5,300	5,300	4,146	1154	78.23%	-21.77%
Legal & Professional fees	3,500	3,500	9,456	-5956	270.17%	170.17%
HR & H&S support	5,000	5,000	5,189	-189	103.78%	3.78%
Transfer from EMR	0	0	-5,000	5000		
Tfr to EMR			7,500	-7500		
Central Overheads reallocated	-78,320	-78,320	-72,276	-6044	92.28%	-7.72%
Corporate Management-Expenditure	285,941	285,941	295,879	-9938	103.48%	3.48%
Precept 2025-2026	-1,333,233	-1,333,233	-1,333,233	0	100.00%	0.00%
Interest Receivable	-30,000	-30,000	-36,827	6827	122.76%	0.00%
Miscellaneous Income	0	0	-703	703	0.00%	
Corporate Management-Income	-1,363,233	-1,363,233	-1,370,763	7530	100.55%	0.55%
Net Income Over Expenditure	-1,077,292	-1,077,292	-1,074,884	-2408	99.78%	-0.22%

102: Civic

Staff Costs (re-allocated)	5,358	5,358	5,950	-592	111.05%	11.05%
Training / Conferences	1,000	1,000	257	743	25.70%	-74.30%
Stationery & Printing	550	550	0	550	0.00%	-100.00%
Marketing/Promotions	1,200	1,200	1,195	5	99.58%	-0.42%
Council Newsletter	8,700	8,700	8,862	-162	101.86%	1.86%
Council Website	2,000	2,000	1,926	74	96.30%	-3.70%
Mayor's Allowance	3,000	3,000	3,000	0	100.00%	0.00%
Members Expenses	200	200	0	200	0.00%	-100.00%
Civic Expenses	9,500	9,500	6,987	2513	73.55%	-26.45%
Civic Regalia	250	250	345	-95	138.00%	38.00%
Hall & Room Hire	6,500	6,500	7,207	-707	110.88%	10.88%
Civic Artefacts and Treasures	500	500	495	5	99.00%	-1.00%
Election Expenses	5,500	5,500	5,500	0	100.00%	
Central Overheads reallocated	1,696	1,696	1,579	117	93.10%	-6.90%
Tfr to EMR			2,000	-2000		
Civic-Expenditure	45,954	45,954	45,303	651	98.58%	-1.42%

107: Grants

Initial Grant Commitment	15,000	15,000	9,502	5498	63.35%	-36.65%
Subsidised Use	4,500	4,500	2,948	1552	65.51%	-34.49%
Tfr from EMR Committed Grants	0	0	-4,199	4199		-100.00%
Specified Grants	16,333	16,333	16,033	300	98.16%	-1.84%
C/F to 26-27			9,851	-9851		
Grants- Expenditure	35,833	35833	34135	1698	95.26%	-4.74%

Capital

	61,778	61,778	63,645	-1867	103.02%	3.02%
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F&P Income - Net Exp. Income	-1,363,233	-1,363,233	-1,380,514	17281	101.27%	1.27%	Full Committee Summary includes Mayor cost centre Income £5,571
Expenditure	429,506	429,506	448,713	-19207	104.47%	4.47%	Full Committee Summary includes Mayor cost centre expenditure £116
Movement from to General Reserves		933,728	931,803	1,925			

NOTES

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

New contracts undertaken from 2026, budget increased in 26.

For 2 vacancies in 25-26

Legal fees for lease work, Council approved use of EMR.

To cover £5,000

2 replacement flags and badges required.

Congleton Town Council
Management Accounts 2025-26

Mar-26

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Month 12

Percentage 100.0%

Community and Environment Committee

215: Floral Displays

Floral Displays Income

Floral Displays Expenditure

Total Floral

ANNUAL BUDGET

BUDGET TO

ACTUAL TO

E VARIANCE OF

% AGAINST

M12 BUDGETS

% OF ANNUAL

% VARIANCE

AGAINST M12

EXPECTED

NOTES

-4,000

-4,000

-7,156

3156

178.90%

178.9%

78.90%

6.42%

See appendix

16,172

16,172

17,211

-1039

106.42%

106.4%

6.42%

See appendix

12,172

12,172

10,055

2117

82.61%

82.6%

-17.39%

241: Allotments

Allotments Income

Allotments Expenditure

Total Allotment

-190

-190

-190

0

100.00%

100.0%

0.00%

1,200

1,200

1,546

-346

128.83%

128.8%

28.83%

1,010

1,010

1,356

-346

134.26%

134.3%

34.26%

300: Public Realm

5,000

5,000

4,992

8

99.84%

99.8%

-0.16%

301: Congleton Partnership

Congleton Partnership Income

Congleton Partnership Expenditure

Congleton Partnership Reserve Movement

Congleton Partnership C/F

Total Partnership

0

0

-13,630

13630

0.00%

0.0%

-100.00%

9,353

9,353

26,809

-17456

286.64%

286.6%

186.64%

Mo budget set for main expenditure income, CF balances used.

0

0

27,964

-27964

#DIV/0!

#DIV/0!

0

0

-32,153

32153

0.00%

0.0%

-100.00%

Carried forward balance from 24/25

9,353

9,353

8,990

363

96.12%

96.1%

-3.88%

302: Community Development

Community Development Grant Recd

Community Development Staff Costs

Community Development Marketing/Promotions

Green Initiatives

Campaign Expenditure

Tfr to EMR UKSPF

Tfr To EMR

Community Development Overheads

Total Community Development

0

0

-8,000

8000

0.0%

0.0%

-100.00%

Moved to earmarked reserve

101,808

101,808

104,572

-2764

102.71%

102.7%

2.71%

6,250

6,250

5,428

822

86.85%

86.8%

-13.15%

5,000

5,000

376

4624

7.52%

7.5%

-92.48%

1,000

1,000

1,036

-36

103.60%

103.6%

3.60%

0

0

8,000

-8000

0.00%

0.0%

-100.00%

Moved grant final balance to EMR

0

0

4,500

-4500

0.00%

0.0%

-100.00%

11,072

11,072

10,308

764

93.10%

93.1%

-6.90%

125,130

125,130

126,220

-1,090

100.87%

100.9%

0.87%

303: Crime

Crime Reduction/CCTV Expenditure

Total Crime

11,426

11,426

10,479

947

91.71%

91.7%

-8.29%

11,426

11,426

10,479

947

91.71%

91.7%

-8.29%

305: Christmas

Christmas Fayre/lights Income

Christmas Fayre/lights Expenditure

Total Christmas

-3,000

-3,000

-9,724

6724

324.13%

324.1%

224.13%

18,000

18,000

26,840

-8840

149.11%

149.1%

49.11%

Sponsorship and funding

15,000

15,000

17,116

-2116

114.11%

114.1%

14.11%

Over budget covered by extra income.

310: Neighbourhood Plan

Neighbourhood Plan

Tfr to Capital Contingency

Neighbourhood Plan Tfr From EMR

Total Neighbourhood Plan

5,500

5,500

6,767

-1267

0.00%

0.0%

-100.00%

Costs covered by EMR funds

0

0

3,000

-3000

0.00%

0.0%

-100.00%

0

0

-4,875

4875

0.00%

0.0%

-100.00%

5,500

5,500

4,892

608

0.00%

0.0%

-100.00%

321: Tourism

Tourism Income

Tourism Expenditure

Total Tourism

CIC - Expenditure	96,785	96,785	156,177	-59392	161.36%	161.4%	61.36%	See Appendix
CIC- Income	-11,550	-11,550	-72,992	61442	631.97%	632.0%	531.97%	
Net Expenditure over income	85,235	85,235	83,185	2050	97.59%	97.6%	-2.41%	
263: Public Toilets	8,900	8,900	7,990	910	89.78%	89.8%	-10.22%	See Appendix
270: Cenotaph	375	375	471	-96	125.60%	125.6%	25.60%	
280: Streetscape								
Streetscape Expenditure	873,811	873,811	858,155	15656	98.21%	98.2%	-1.79%	See Appendix
Streetscape - Income CEC	-427,199	-427,199	-443,739	16540	103.87%	103.9%	3.87%	
Streetscape - External work income	-17,500	-17,500	-21,393	3893	122.25%	122.2%	22.25%	
Streetscape - Misc. Income	-900	-900	0	-900	0.00%	0.0%	-100.00%	
S/S Income	-445,599	-445,599	-465,132	19533	104.38%	104.4%	4.38%	
Net Expenditure over Income	428,212	428,212	393,023	35189	91.78%	91.8%	-8.22%	
THAS Income	-568,199	-568,199	-657,350	89,151	115.69%	115.7%	15.69%	Full Committee Summary
THAS Expenditure	1,283,335	1,283,335	1,333,358	-50,023	103.90%	103.9%	3.90%	Full Committee Summary
Total Income	-1,938,622	-1,938,622	-2,093,276		107.98%	108.0%	7.98%	Overall summary includes mayor summary figures not on this sheet
Total Expenditure	1,938,622	1,938,622	2,052,527		105.88%	105.9%	5.88%	
Net income /Expenditure Movement to G.R			-40,753					
401: Personnel								See Appendix
1* Staff Costs: To date	1,211,260	1,211,260	1,187,975	23285	98.08%	98.1%	-1.92%	
Personnel with Pay Award for reference								
Permanent Staff Costs - Included budget pay award *1	1,211,260	1,211,260	1,187,975	23285	98.08%	98.1%	-1.92%	
Add on budgeted pay award to current month			0					
Add on Temp/Agency								
Total	1,211,260	1,211,260	1,187,975		98.08%	98.1%	-1.92%	

Congleton Town Council
Management Accounts 2025-26
Mar-26

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	£	£	£	£
	01/04/2025	In	Out	Balance
Reserves as at 31st March 2026	CF Balance			31/03/26
310 General Reserve	343,771.00			343,711.00
Ear Marked Reserves				
318 Capital Equipment Fund	457.01	25,000.00	12,683.37	12,773.64
320 Capital Contingency Fund	85,806.18	61,500.00	9,420.00	137,886.18
321 EMR Elections	20,000.00	15,000.00		35,000.00
324 EMR Crime Prevention/Traffic calming	4,357.47		3,052.74	1,304.73
325 EMR Committed Grants	4,199.00	9,850.00	4,199.00	9,850.00
326 EMR Congleton Partnership	42,153.00	27,964.00	32,153.00	37,964.00
330 EMR Ancient Treasures	3,000.00			3,000.00
331 EMR Website	8,329.75		-	8,329.75
333 EMR Training	5,686.04			5,686.04
334 EMR UKSPF	-	8,000.00		8,000.00
337 EMR Toilets	24,011.69			24,011.69
339 EMR Public Realm	8,152.54			8,152.54
340 EMR Legal Fees	21,118.85		5,000.00	16,118.85
342 EMR Tourism	1,516.00		-	1,516.00
343 EMR Marketing	5,000.00			5,000.00
344 EMR Congleton Neighbourhood Plan	5,469.98		4,875.00	595.00
346 EMR Rotary Bonfire	5,000.00			5,000.00
348 EMR Civic	1,000.00			1,000.00
349 EMR CIL	21,684.47			21,684.47
354 EMR Carbon Offsetting	3,000.00			3,000.00
355 EMR Property Maintenance	124,468.00	-	24,868.00	99,600.00
356 EMR Heating System	79,691.00	7,505.00		87,196.00
357 EMR Election Expenses	-	5,500.00	-	5,500.00
EMR TOTALS	474,100.98	160,319.00	96,251.11	538,168.89

Annual movement
Annual movement plus additional movement at year end
£15,000 Required for May 2026 By Election

Balance is carry forward grants still to be paid out
Partnership carry forward balance

UKSPF Final grant to be retained

Required spend during 25-26

Expenditure in 25-26

Expenditure in 25-26: Includes grant for Windows £15,000
Balance of grant paid
To build up funds from next Elections.