

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy		
MEETING DATE AND TIME	9 th June 2022 7.00pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael – Responsible Financial Officer (RFO)		
AGENDA ITEM REPORT TITLE	10 Management Accounts		
Background	Variance analysis for the period 1 st April to 31 st March 2022 to accompany the attached spreadsheets in Appendix 10.1		
Updates	<p>These figures cover the financial year ending 31st March 2022. Any budget lines that are over budget will be in bold, a request to note this is made in the decision requested. All Central overheads in all cost centres are at 95%.</p> <p><u>Finance and Policy Committee</u></p> <p><u>101-Corporate Management</u> 100% Expenditure</p> <ul style="list-style-type: none">• Insurance: Over budget by 13% which is due to increase due to revaluations of contents and the Town Hall.• Telephone/Internet: Over budget by 208% Upgrade to the system required for increase in line, a review of the budget will take place in 2022 by the RFO.• Recruitment Advertising: Over budget by 123%• Miscellaneous Office costs: Over budget by 7%• Computer/ICT: Over budget by 26%, a review of the budget will take place in 2022 by RFO.• Subscriptions & Publications: Over budget by 4%• Audit Fees Internal: Over budget at 36% due to four visits due.• Bank Charges: Over budget at 2%, introduction of new payment methods. <p><u>102-Democratic/Civic</u> 92% Expenditure</p> <ul style="list-style-type: none">• Marketing/Promotions: Over budget by 9%• Council Newsletter: Over budget by 7%• Council Website: Over budget by 15% <p><u>107-Grants</u> Final outcome is 83% of expenditure used. Grants awarded in 2021-22 have had all funds transferred to retain for payment in 2022-23 once the projects are complete.</p>		

Community and Environment Committee

- 215-Floral display currently **over budget** showing 120%, this is a combination of lower income as Hanging Baskets were Free of Charge and costs required for the event at the Town Hall.
- 300- Public Realm: **Over budget**, £340 was to clean the Treo Statue.
- 321-Tourism: Sponsorship income received for the Heraldic Flags

Town Hall, Assets and Services Committee

Paddling Pool-

Cost Centre **Over budget** at 111% expenditure, the pool opened 16th August 2021 and closed on 12th September 2021. There were maintenance and health & safety requirements during 2021-2022 which resulted in the overspend.

Town Hall

87% expenditure

- Legal and Professional fees spend is **Over budget** for the energy certificate for which was not budgeted.
- Miscellaneous Office costs: **Over budget** by 45% due to day-to-day requirements
- Insurance: **Over budget** by 12.05% due to mid-year revaluation.

62% income

- Budgeted income was £117,600, received income £72,341.
- Grand Hall income is at 122% with a total income of £30,907.
- There was no Commercial Partner for the financial year 2021-22.

Congleton Information Centre

Overall expenditure is at 108% and income is at 231%, consideration needs to be taken with these results in that there was only a budget set for CEC income and only budgets set for Direct Expenditure. There was no budget set for sales income and no budget set for indirect expenditure for sales items, this has changed for 2022-23.

Income budgeted for this year from Cheshire East Council was £33,000 but we have received £55,011. £22,011 has been moved to an Ear Marked reserve for future use within the Information Centre cost centre. (The Service Level Agreement (SLA) income received from Cheshire East Council reduces year on year, the final year is 2023-2024).

	<p><u>Streetscape:</u> 104% expenditure and 99% income</p> <ul style="list-style-type: none"> • Agency Staff budget is over budget, agency staff used to cover illness. • Protective Clothing/Health & Safety: <u>Over budget</u> by 15% • Cleaning: <u>Over budget</u> by 30% • Mobile Phones: Due to a previous year accrual this is showing a credit balance of £1,445 • Insurance: <u>Over budget</u> by 12% due to revaluations. • Property Maintenance: <u>Over budget</u> by 11% • General Expenditure: <u>Over budget</u> by 19% <p><u>Capital</u> Capital is shown to enable the management accounts to balance to the budget figure. Both annual loan payments have been paid.</p> <p><u>Staffing Costs</u> Staffing costs at 97%. The annual pay award was confirmed and paid in March 2022.</p> <p>Overall, the end results for the financial year 2021-2022 stand as an underspend of £788, this takes into account all current year accruals, prepayments and all year end Ear Marked Reserves movement as agreed and as required.</p>
<p>Decision Requested</p>	<p>To receive the Management Accounts to 31st March 2022 noting Over Budget lines as indicated in the report.</p>

Appendix 10.1

Congleton Town Council
Management Accounts 2021-2022
Mar-22
Page 1/3

Month	12	ANNUAL BUDGET	BUDGET TO M12	Actual Spend to M12	£ VARIANCE AT M12	% Of Budget spent @ M12	Variance %
Percent: 100.0%							
Finance and Policy Committee							
101	Corp Management						
	Staff Costs (re-allocated)	165,881	165,881	164,778	1,103	99%	1%
	Travel	500	500	0	500	0%	100%
	Training / Conferences	3,000	3,000	1,653	1,347	55%	45%
	Rent Payable	17,017	17,017	17,017	0	100%	0%
	Miscellaneous Office Costs	1,660	1,660	1,779	-119	107%	-7%
	Telephone/Fax/Internet	920	920	2,837	-1,917	308%	-208%
	Postage	2,620	2,620	1,824	796	70%	30%
	Stationery & Printing	2,900	2,900	2,857	43	99%	1%
	Subscriptions & Publications	4,200	4,200	4,361	-161	104%	-4%
	Insurance	9,000	9,000	10,135	-1,135	113%	-13%
	Computer/IT Costs	13,130	13,130	16,534	-3,404	126%	-26%
	Photocopy Charges	2,300	2,300	1,371	929	60%	40%
	Recruitment Advertising	500	500	1,116	-616	223%	-123%
	Other Advertising	300	300	70	230	23%	77%
	Bank Charges	1,000	1,000	1,023	-23	102%	-2%
	Audit Fees - External	2,000	2,000	2,000	0	100%	0%
	Audit Fees - Internal	1,335	1,335	1,810	-475	136%	-36%
	Accountancy Support	5,000	5,000	4,666	334	93%	7%
	Legal & Professional fees	6,900	6,900	2,197	4,703	32%	68%
	HR & H&S support	4,500	4,500	3,541	959	79%	21%
	Tfr to EMR (CIL Reserve)	0	0	304	-304	#DIV/0!	#DIV/0!
	Central Overheads reallocated	-61,561	-61,561	-58,446	-3,115	95%	5%
	Corporate Management:-Expenditure	183,102	183,102	183,427	-325	100%	0%
	Interest Receivable	-1,500	-1,500	-2,005	505	134%	-34%
	Miscellaneous Income	0	0	-304	304		
	Corporate Management-Income	-1,500	-1,500	-2,309	809	154%	-54%
	Net Income Over Expenditure	181,602	181,602	181,118	484	100%	0%
102	Civic						
	Staff Costs (re-allocated)	30,392	30,392	30,179	213	99%	1%
	Training / Conferences	1,800	1,800	1,678	122	93%	7%
	Stationery & Printing	500	500	241	259	48%	52%
	Marketing/Promotions	1,000	1,000	1,086	-86	109%	-9%
	Council Newsletter	6,200	6,200	6,608	-408	107%	-7%
	Council Website	2,000	2,000	2,293	-293	115%	-15%
	Mayor's Allowance	3,000	3,000	3,000	0	100%	0%
	Members Expenses	200	200	0	200	0%	100%
	Civic Expenses	5,000	5,000	2,854	2,146	57%	43%
	Civic Regalia	250	250	60	190	24%	76%
	Hall & Room Hire	6,000	6,000	3,838	2,162	64%	36%
	Civic Artefacts and Treasures	500	500	108	392	22%	78%
	Central Overheads reallocated	2,593	2,593	2,462	131	95%	5%
	Civic:-Expenditure	59,435	59,435	54,407	5,028	92%	8%
107	Grants						
	Initial Grant Commitment	42,833	42,833	39,348	3,485	92%	8%
		15,000	15,000	8,367	6,633	56%	44%
	Grants- Expenditure	57,833	57,833	47,715	10,118	83%	17%
	F&P Income - Expenditure Totals	298,870	298,870	283,240	15,630	95%	5%

Congleton Town Council
Management Accounts 2021-2022
Mar-22
Page 2/3

Month	12	ANNUAL	BUDGET TO	Actual Spend	£ VARIANCE	% Of Budget	Variance
Percent	100.0%	BUDGET	M12	to M12	AT M12	spent @ M12	%
Community and Environment Committee							
212	Propoqation Unit	1,000	1,000	0	1,000	0%	100%
215	Floral Displays Income	-4,000	-4,000	-3,530	-470	88%	12%
215	Floral Displays Expenditure	16,250	16,250	19,547	-3,297	120%	-20%
241	Allotments Income	-190	-190	-190	0	100%	0%
241	Allotments Expenditure	1,440	1,440	130	1,310	9%	91%
300	Public Realm	0	0	340	-340	#DIV/0!	#DIV/0!
301	Congleton Partnership Income	0	0	-30,681	30,681	#DIV/0!	#DIV/0!
301	Congleton Partnership Expenditure	35,554	35,554	62,414	-26,860	176%	-76%
302	Community Development	117,351	117,351	108,576	8,775	93%	7%
303	Crime Reduction/CCTV	48,650	48,650	42,587	6,063	88%	12%
305	Christmas Fayre/lights Income	0	0	-1,878	1,878	#DIV/0!	#DIV/0!
305	Christmas Fayre/lights Expenditure	16,000	16,000	16,244	-244	102%	-2%
310	Neighbourhood Plan	0	0	508	-508	0%	100%
310	Neighbourhood Plan Tfr From EMR			-508	508		
315	Covid 19 Income	0	0	-700	700	-100%	200%
315	Covid 19 Expendiure	0	0	9,698	-9,698	0%	100%
315	Donations and transfer from Covid 19 EMR	0	0	-8,998	8,998	0%	100%
321	Tourism Income	0	0	-8,500	8,500	#DIV/0!	#DIV/0!
321	Tourism Expenditure	5,000	5,000	11,195	-6,195	224%	-124%
341	Youth and Young People	2,000	2,000	136	1,864	7%	93%
351	Luncheon Club	9,000	9,000	8,412	588	93%	7%
	C,E &S Income - Net Expenditure Totals	248,055	248,055	224,802	23,253	91%	9%
Town Hall, Assets and Services Committee							
		ANNUAL	BUDGET TO	Actual Spend	£ VARIANCE	% Of Budget	Variance
		BUDGET	M12	to M12	AT M12	spent @ M12	%
201	Paddling Pool	27,558	27,558	30,648	-3,090	111%	-11%
221	Town Hall						
	Town Hall - Expenditure	203,450	203,450	176,395	27,055	87%	13%
	Town Hall - Income	-117,600	-117,600	-72,341	-45,259	62%	38%
	Net Expenditure over Income	85,850	85,850	104,054	-18,204	121%	-21%
225	Congleton Information Centre						
	CIC - Expenditure	67,403	67,403	140,223	-72,820	208%	-108%
	CIC- Income	-33,000	-33,000	-109,279	76,279	331%	-231%
	Net Expenditure over income	34,403	34,403	30,944	3,459	90%	10%
263	Public Toilets	10,250	10,250	6,279	3,971	61%	39%
270	Canotaph	250	250	225	25	90%	10%
280	Streetscape						
	Streetscape Expenditure	590,734	590,734	611,539	-20,805	104%	-4%
	Streetscape - Income CEC	-372,702	-372,702	-372,888	186	100%	0%
	Streetscape - External work income	-15,000	-15,000	-11,339	-3,661	76%	24%
	Streetscape - Other	0	0	-24	24	100%	0%
	Streetscape - Misc Income	-900	-900	-900	0	100%	0%
	S/S Income	-388,602	-388,602	-385,151	-3,451	99%	1%
	Net Expenditure over Income	202,132	202,132	226,388	-24,256	112%	-12%
	Town Hall, Assets and Services - Net Expenditure	360,443	360,443	398,538	-38,095	111%	-11%
	Capital	46,778	46,778	46,778	0	100%	0%
	Precept 2021-2022	-954,146	-954,146	-954,146	0.00	100%	0%
	Total Income	-1,499,038	-1,499,038	-1,568,705	69,667	105%	-5%
	Total Expenditure	1,499,038	1,499,038	1,567,917	-68,879	105%	-5%
	Total Income over Expenditure*	0	0	-788	788		
	Personell						
	Staff Costs	887,343	887,343	861,021	26,322	97%	3%
	Personnel with Pay Award for reference						
	Permanent Staff Costs - Reallocated	887,343	887,343	861,021	26,322	97.0%	3%
	Agency Staff	6,000	6,000	34,675	-28,675	577.9%	-478%
	Total Staff Costs	893,343	893,343	895,696	-2,353	100.3%	0%
	Budgeted pay award (3%) awarded and paid in Month 12						

* NB: Totals do not include Mayoral income & Expenditure

Congleton Town Council
Management Accounts 2021-2022
Mar-22
Page 3/3

Reserves as at 31st March 2022

310	General Reserve	226,244
318	Capital Equipment Fund	7,514
320	Capital Contingency Fund	448,997
321	EMR Elections	20,000
322	EMR Covid 19 Fund	10,575
324	EMR Crime Prevention/Traffic calming	7,357
325	EMR Committed Grants	7,680
326	EMR Congleton Partnership	65,164
327	EMR Business Recovery Fund	5,758
330	EMR Ancient Treasures	3,000
331	EMR Website	5,151
333	EMR Training	8,479
337	EMR Toilets	24,012
339	EMR Public Realm	9,189
340	EMR Legal Fees	5,292
342	EMR Tourism	5,576
343	EMR Marketing	5,000
344	EMR Congleton Neighbourhood Plan	8,885
345	EMR Cenotaph	7,077
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	13,805
353	EMR Ukraine Support	5,000
		<hr/>
		928,070