

CONGLETON TOWN COUNCIL
COMMITTEE REPORTS AND UPDATES

COMMITTEE:	Finance and Policy Committee		
MEETING DATE AND TIME	13th February 2025 7.00 pm	LOCATION	Congleton Town Hall
REPORT FROM	Serena Van Schepdael- R.F.O		
AGENDA ITEM REPORT TITLE	13 Management Accounts		
Background	Management Accounts and Variance analysis for the period to 31 st December 2024 (Month 9), to accompany the attached spreadsheets in Appendix 13.1-5.		
Update	<p>These figures cover the financial year to month 9 which equates to expected spends/income of 75%. Please see the summary sheet (Appendix 13.1-5) 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. <u>The below figures in the report are based on full budgets.</u></p> <p><u>Finance and Policy Committee</u></p> <p>This Committee budgets stand at 73% expenditure and 101% income.</p> <p><u>Community and Environment Committee</u></p> <p>Committee expenditure budgets stand at 73% expenditure and income is 781%.</p> <ul style="list-style-type: none"> • Income: £18,000 is a grant from the UKSPF (UK Shared Prosperity Fund) and has a revenue line to match, not all has currently been spent. Taking out Partnership Income and UKSPF, income stands at 530%, the income for Christmas stalls and sponsorship has now been received, this income is used to cover the overspend in the budget line, any overspend is carefully matched against extra income. <p><u>Town Hall, Assets and Services Committee</u></p> <p>Committee expenditure budgets stand at 82% expenditure and income is 85%. When we remove the grants/expenditure received/spent that are to cover a specific expenditure, expenditure is 77% and income shows as 75%</p>		

	<p><u>Staffing Costs</u></p> <p>74% as the backdated pay award was agreed and implemented in the December 2024 pay run.</p> <p><u>VAT Returns</u></p> <p>All returns submitted as per deadlines, yearly details: Q1:Reclaim £2,711 Q2:Reclaim £2,419 Q3: Reclaim £953</p> <p><u>Ear Marked Reserves</u></p> <p>Current balances and estimated movement as at year end included for noting. Our carry forward General Reserves into 2024-2025 is sufficient to comply with our Reserves Policy, £287,256. (Our requirement based on budget setting was £283,861.) but will be slightly below going into 2025-2026 after budget setting.</p>
<p>Decision Request</p>	<p>1. To approve the Management Accounts for current financial year to 31st December 2024.</p>

	OK
	Monitor
	Overspent

Month 9
Percentage 75.0%

Finance and Policy Committee

	ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	E VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	NOTES
101	Corp Management							
	Staff Costs (re-allocated)	229,293	171,970	169,226	2744	98.40%	73.8%	-1.20%
	Travel	250	188	9	179	4.80%	3.6%	-71.40%
	Training / Conferences	1,500	1,125	954	171	84.80%	63.6%	-11.40%
	Rent Payable	17,017	12,763	12,763	0	100.00%	75.0%	0.00%
	Miscellaneous Office Costs	2,000	1,500	1,339	161	89.27%	67.0%	-8.05%
	Telephone/Fax/Internet	3,000	2,250	2,245	5	99.78%	74.8%	-0.17%
	Postage	1,000	750	586	164	78.13%	58.6%	-16.40%
	Stationery & Printing	3,300	2,475	1,084	1391	43.80%	32.8%	-42.15%
	Subscriptions & Publications	5,100	3,825	5,200	-1375	135.95%	102.0%	26.96%
	Insurance	14,310	10,733	15,754	-5022	146.79%	110.1%	35.09%
	Computer/IT Costs	23,500	17,625	17,682	-57	100.32%	75.2%	0.24%
	Photocopy Charges	2,000	1,500	1,269	231	84.60%	63.5%	-11.55%
	Recruitment Advertising	500	375	496	-121	132.27%	99.2%	24.20%
	Bank Charges	1,240	930	822	108	88.39%	66.3%	-8.71%
	Audit Fees - External	2,100	1,575	0	1575	0.00%	0.0%	-75.00%
	Audit Fees - Internal	1,900	1,425	460	965	32.28%	24.2%	-50.79%
	Accountancy Support	5,300	3,975	1,447	2528	36.40%	27.3%	-47.70%
	Legal & Professional fees		0	4,961	-2355		0.0%	0.00%
	HR & H&S support	4,800	3,600	3,707	-107	102.97%	77.2%	2.23%
	Tsfr from EMR							
	Central Overheads reallocated	-70,984	-53,238	-53,014	-224	99.58%	74.7%	-0.32%
	Corporate Management:-Expenditure	247,126	185,345	182,029	961	98.21%	73.7%	-1.34%
	Precept 2024-2025	-1,182,221	-886,666	-1,182,221	295555	133.33%	100.0%	175.00%
	Interest Receivable	-29,000	-21,750	-32,914	11164	151.33%	113.5%	188.50%
	Miscellaneous Income	0	0	-317	317	0.00%		
	Corporate Management:-Income	-1,211,221	-908,416	-1,215,452	307036	133.80%	100.3%	25.35%
	Net Income Over Expenditure	-964,095	-723,071	-1,033,423	307997	142.92%	107.2%	32.19%
102	Civic							
	Staff Costs (re-allocated)	20,090	15,068	12,529	2539	83.15%	62.4%	-12.64%
	Training / Conferences	1,000	750	0	750	0.00%	0.0%	-75.00%
	Stationery & Printing	550	413	0	413	0.00%	0.0%	-75.00%
	Marketing/Promotions	1,200	900	208	692	23.11%	17.3%	-57.67%
	Council Newsletter	8,700	6,525	5,195	1330	79.62%	59.7%	-15.29%
	Council Website	2,000	1,500	15,019	-13519	1001.27%	751.0%	675.95%
	Tfr from EMR	0	0	-14,548	14548			
	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	7,500	5,625	6,469	-844	115.00%	86.3%	11.25%
	Civic Regalia	250	188	230	-43	122.67%	92.0%	17.00%
	Hall & Room Hire	6,500	4,875	4,680	195	96.00%	72.0%	-3.00%
	Civic Artefacts and Treasures	3,400	2,550	0	2550	0.00%	0.0%	-75.00%
	Central Overheads reallocated	1,564	1,173	1,168	5	99.57%	74.7%	-0.32%
	Civic:-Expenditure	55,954	41,966	33,950	8016	80.90%	60.7%	-14.33%
107	Grants							
	Initial Grant Commitment	15,000	11,250	10,861	389	96.54%	72.4%	-2.59%
	Subsidised Use	4,500	3,375	3,315	60	98.22%	73.7%	-1.33%
	Tfr from EMR Committed Grants	0	0	-7,976	7976			-75.00%
	Specified Grants	22,333	16,750	20,830	-4080	124.36%	93.3%	18.27%
	Grants- Expenditure	41,833	31,375	27,030	4345	86.15%	64.6%	-10.39%
	Capital	46,778	35,084	35,889	-806	102.30%	76.7%	1.72%
	F&P Income - Income	-1,211,221	-908,416	-1,224,140	315724	134.76%	101.1%	26.07%
	Expenditure	391,691	293,768	284,820	8948	96.95%	72.7%	-2.28%

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

Most of subscriptions are due at start of the year
Paid start of the year, extra month paid due to extending last years cover

2 adverts placed

See EMR BELOW
3 of 4 payments made
For legal & professional expenditure

Paid in full

2 instalments made for website project £14548, see below. Revenue website spends are £471
See Website line, cost for website project are funded via the allocated EMR.

Paid in full

Denedant on awards/requests.

CCP invoice received in full.

£25,000 to EMR processed, movement to finalise for m7

Full Committee Summary includes Mayor cost centre Income £5,571
Full Committee Summary includes Mayor cost centre expenditure £116

Month 9

Percentage 75.0%

		ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	NOTES
Community and Environment Committee									
215	Floral Displays Income	-4,000	-3,000	-3,834	834	127.80%	95.9%	20.85%	Hanging baskets income arrives start of the year No further high expenditure expected
215	Floral Displays Expenditure	14,172	10,629	16,417	-5788	154.45%	115.8%	40.84%	
	Total Floral	10,172	7,629	12,583	-4954	164.94%	123.7%	48.70%	
241	Allotments Income	-190	-143	0	-143	0.00%	0.0%	-75.00%	
241	Allotments Expenditure	1,200	900	140	760	15.56%	11.7%	-63.33%	
	Total Allotment	1,010	758	140	618	18.48%	13.9%	-61.14%	
300	Public Realm	3,000	2,250	474	1776	21.07%	15.8%	-59.20%	
Congleton Partnership									
301	Congleton Partnership Income	0	0	-20,155	20155	0.00%	0.0%	-75.00%	Dependant on Partnership, details are issued in Partnership Executive meetings. Carried forward balance
301	Congleton Partnership Expenditure	24,586	18,440	28,740	-10301	155.86%	116.9%	41.90%	
301	Congleton Partnership C/F	0	0	-34,666	34666	0.00%	0.0%	-75.00%	
	Total Partnership	24,586	18,440	-26,081	44,521	-141.44%	-106.1%	-181.08%	
302	Community Development Grant Recd	0	0	-18,000	18000		0.0%	-75.00%	
302	Community Development Staff Costs	124,336	93,252	85,196	8056	91.36%	68.5%	-6.48%	
	UKSPF: See Grant Recd	0	0	10,730	-10730		0.0%	-75.00%	
	Community Development Marketing/Promotions	3,750	2,813	1,138	1675	40.46%	30.3%	-44.65%	
	Green Initiatives	5,000	3,750	2,918	832	77.81%	58.4%	-16.64%	
	Campaign Expenditure	1,000	750	902	-152	120.27%	90.2%	15.20%	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	9,678	7,259	7,226	33	99.55%	74.7%	-0.34%	
	Total Community Development	143,764	107,823	90,110	17,713	83.57%	62.7%	-12.32%	
303	Crime Reduction/CCTV Expenditure	11,426	8,570	10,426	-1857	121.66%	91.2%	16.25%	
	Total Crime	11,426	8,570	10,426	-1857	121.66%	91.2%	16.25%	
305	Christmas Fayre/Lights Income	-3,000	-2,250	-7,729	5479	343.51%	257.6%	182.63%	
305	Christmas Fayre/Lights Expenditure	16,000	12,000	21,278	-9278	177.32%	133.0%	57.99%	
	Total Christmas	13,000	9,750	13,549	-3799	138.96%	104.2%	29.22%	
310	Neighbourhood Plan	0	0	9,493	-9493	0.00%	0.0%	-75.00%	Costs covered by EMR funds
310	Neighbourhood Plan Tfr From EMR	0	0	-9,493	9493	0.00%	0.0%	-75.00%	
	Total Neighbourhood Plan	0	0	0	0	0.00%	0.0%	-75.00%	
321	Tourism Income	0	0	-6,495	6495			-75.00%	
321	Tourism Expenditure	13,600	10,200	15,368	-5168	150.67%	113.0%	38.00%	Costs dependant on timing of events
	Total Tourism	13,600	10,200	8,873	1327	86.99%	65.2%	-9.76%	
351	Luncheon Club	11,000	8,250	8,530	-280	103.39%	77.5%	2.55%	
C.E & S	Income	-7,190	-5,393	-56,213	50821	1042.43%	781.8%	706.82%	Full Committee Summary
	Expenditure	238,748	170,492	174,817	-4326	102.54%	73.2%	-1.78%	Full Committee Summary
Town Hall, Assets and Services Committee									
		ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	NOTES
201	Padding Pool	54,394	40,796	30,883	9913	75.70%	56.8%	-18.22%	Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red Expenditure Variance 0-100% Green 101-115% Amber 115% over Red See separate account sheet
221	Town Hall	230,529	172,897	226,379	-53482	130.93%	98.2%	23.20%	<i>Without Grants TH Expenditure is 92% to Month 9 Without grants TH income is 102% to Month 9</i>
	Town Hall - Expenditure	-119,750	-89,813	-152,151	62339	169.41%	127.1%	52.06%	
	Town Hall - Income	110,779	83,084	74,228	8856	89.34%	67.0%	-7.99%	
225	Congleton Information Centre	164,101	123,076	130,394	-7318	105.95%	79.5%	4.46%	See separate account sheet

	CIC- Income	-88,710	-66,533	-74,840	8308	112.49%	84.4%	9.36%	
	Net Expenditure over income	75,391	56,543	55,554	989	98.25%	73.7%	-1.31%	
263	Public Toilets	7,150	5,363	2,883	2480	53.76%	40.3%	-34.68%	
270	Cenotaph	319	239	191	48	79.83%	59.9%	-15.13%	
280	Streetscape								
	Streetscape Expenditure	787,095	590,321	623,555	-33234	105.63%	79.2%	4.22%	See separate account sheet
	Streetscape - Income CEC	-419,256	-314,442	-314,442	0	100.00%	75.0%	0.00%	
	Streetscape - External work income	-15,000	-11,250	-14,587	3337	129.66%	97.2%	22.25%	
	Streetscape - Other	-12,000	-9,000	-36	-8964	0.00%	0.0%	-75.00%	
	Streetscape - Misc. Income	-900	-675	-695	20	102.96%	77.2%	2.22%	
	S/S Income	-447,156	-335,367	-329,760	-5607	98.33%	73.7%	-1.25%	
	Net Expenditure over Income	339,939	254,954	293,795	-38841	115.23%	86.4%	11.43%	
THAS	Income	-655,616	-491,712	-556,751	65,039	113.23%	84.9%	9.92%	Full Committee Summary
	Expenditure	1,243,588	932,691	1,014,285	-81,594	108.75%	81.6%	6.56%	Full Committee Summary
	Total Income	-1,874,027	-1,405,520	-1,837,104	36,923	130.71%	98.0%	23.03%	Overall summary includes mayor summary figures not on this sheet
	Total Expenditure	1,874,027	1,396,951	1,473,922	-400,105	105.51%	78.6%	3.65%	Overall summary
	Net Income /Expenditure			-363,186	-363,182			-75.00%	Rounding allowed
	Personnel								
	Staff Costs	1,141,489	856,117	837,364	18753	97.81%	73.4%	-1.64%	
	Personnel with Pay Award for reference								
	Permanent Staff Costs - Included budget pay award *1 and temp	1,141,489	856,117	842,400	13717	98.40%	73.8%	-1.20%	Paid in December
	Temp/Agency			5,036					
	*1 Budgeted pay award completed in December Payroll								

Congleton Town Council
Management Accounts 2024-25
Dec-24

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Reserves as at	01/04/2024	In	Out	Balance
31st December 2024	CF Balance			31/12/24
310	General Reserve	287,256		287,256
	Ear Marked Reserves			
318	Capital Equipment Fund	-	5,000	4,543
320	Capital Contingency Fund	104,421	20,000	17,736
321	EMR Elections	20,000		20,000
322	EMR Business Recovery Fund	3,204	725	2,479
324	EMR Crime Prevention/Traffic calming	4,357		4,357
326	EMR Congleton Partnership	10,000		10,000
327	EMR Covid/Crisis	3,333		3,333
330	EMR Ancient Treasures	3,000		3,000
331	EMR Website	30,151	14,548	15,604
333	EMR Training	6,000		6,000
334	EMR Town Centre (UKSPF)	1,688	260	1,948
337	EMR Toilets	24,012		24,012
339	EMR Public Realm	8,153		8,153
340	EMR Legal Fees	46,406	24,027	22,379
342	EMR Tourism	2,555	400	2,155
343	EMR Marketing	5,000		5,000
344	EMR Congleton Neighbourhood Plan	2,519	15,000	7,118
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	162,468	15,000	177,468
	EMR TOTALS	467,951	55,260	69,097
				454,114

Congleton Town Council
Management Accounts 2024-25
TOWN HALL
Dec-24

OK
 Monitor
 Overspent

Month 9
 Percentage 75.0%

TOWN HALL

	ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED	
4000	Staff Costs (re-allocated)	74,918	56,189	59,658	-3,470	106.2%	79.6%	4.63%
4008	Training	1,000	750	196	554	26.1%	19.6%	-55.40%
4009	Protective Clothing/H & Safety	550	413	42	371	10.2%	7.6%	-67.36%
4010	Cleaners	8,000	6,000	5,314	686	88.6%	66.4%	-8.58%
4011	Rates	26,522	19,892	22,455	-2,564	112.9%	84.7%	9.67%
4012	Water	4,000	3,000	5,400	-2,400	180.0%	135.0%	60.00%
4014	Electricity	26,950	20,213	14,088	6,125	69.7%	52.3%	-22.73%
4015	Gas	25,920	19,440	8,760	10,680	45.1%	33.8%	-41.20%
4016	Cleaning materials	2,250	1,688	1,644	44	97.4%	73.1%	-1.93%
4017	Refuse Disposal	2,350	1,763	1,521	242	86.3%	64.7%	-10.28%
4020	Miscellaneous Office Costs	1,600	1,200	935	265	77.9%	58.4%	-16.56%
4025	Insurance	12,647	9,485	13,785	-4,300	145.3%	109.0%	34.00%
4033	Marketing/Promotions	3,500	2,625	733	1,892	27.9%	20.9%	-54.06%
4040	Maintenance Contracts	9,000	6,750	6,442	308	95.4%	17.6%	-3.42%
4041	Property Maintenance	21,300	15,975	8,227	7,748	51.5%	38.6%	-36.38%
4065	Architect/Surveyor Fees	0	0	45,090	-45,090			
4068	Licences (incl PRS)	4,200	3,150	5,846	-2,696	185.6%	139.2%	64.19%
6000	Central Overheads Reallocated	5,822	4,367	4,354	13	99.7%	74.8%	-0.21%
4951	Tfr to EMR	0	0	15,000	-15,000			
	Town Hall Expenditure	230,529	172,897	219,490	-46,593	126.9%	95.2%	20.21%
3020	Catering costs	0	0	4,579	-4,579			
3021	Security Supplies	0	0	2,310	-2,310			
		0	0	6,889	6,889			
	Total Town Hall Expenditure	230,529	172,897	226,379	-63,482	130.9%	98.2%	23.20%
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	-22025	-475	97.9%	73.4%	-1.58%
1014	Letting Income - Bridestones	-13200	-9900	-4032	-5868	40.7%	30.5%	-44.45%
1015	Letting Income - Spencer Suite	-5000	-3750	-3811	61	101.6%	76.2%	1.22%
1018	Letting Income - Campbell Suite	0	0	0	0		0.0%	-75.00%
1016	Letting Income - Brasserie, Kitchen and Bar	-12000	-9000	-10000	1000	111.1%	83.3%	8.33%
1021	Letting Income - Internal	-9000	-6750	-6776	26	100.4%	75.3%	0.29%
1022	Letting income - F&F	-1000	-750	-2104	1354	280.5%	210.4%	135.40%
1023	Commission- CP	-8000	-6000	-6287	287	104.8%	78.6%	3.59%
1024	Letting Income- Security	0	0	-2930	2930		0.0%	-75.00%
1035	Service Charges - Brasserie	-4000	-3000	-2250	-750	75.0%	56.3%	-18.75%
1037	Service Charges - Other	-5000	-3750	-2154	-1596	57.4%	43.1%	-31.92%
1051	Catering Sales (recharges)	0	0	-5071	5071		0.0%	-75.00%
1177	Grant Income- CEC Greener	0	0	-15000	15000		0.0%	-75.00%
1199	Miscellaneous income	0	0	-208				
1179	Grants Receivable- Salix Project	0	0	-45090	45090			
	Total Town Hall Income	-119750	-89813	-152151	62131	169.4%	127.1%	52.06%
	Net Expenditure over Income	110,779	83,084	74,228	8,648	89.3%	67.0%	-7.99%

NOTES

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

Paid over 10 months not 12
 Insufficient budget, has been noted fro 25-26 budgeting
 May go overspent, will be monitored
 May go overspent, will be monitored

Paid at start of the year, 3 month prepayment journal to complete

Salix Grant project, see below
 Paid at start of the year. Wedding License require prepayment journal out.

CEC Grant (1177-Income) transferred to Property Maintenance EMR

Recharged to customers
 Recharged to customers

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

Expected to be under budget, noted for 25-26 budgets.

No budget

Last quarter invoiced in Month 9
 Recharged to customers
 Next invoice due out January 2025
 Next invoice due out January 2025

Grant income to be moved out of TH to Property Maintenance EMR

Grant income for Surveyor fees

Congleton Town Council
 Management Accounts 2024-25
 STREETScape
 Dec-24

OK
 Monitor
 Overspent

Month 9
 Percentage 75.0%

STREETScape

ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
4000 Staff Costs	577,073	432,805	435,837	-3,032	100.7%	75.5%
4004 Temp/Casual Staff	0	0	5,036	-5,036		
4008 Training	3,200	2,400	1,337	1,063	55.7%	-33.22%
4009 Protective Clothing/H & Safety	5,900	4,425	4,577	-152	103.4%	2.58%
4013 Office rent	2,000	1,500	1,500	0	100.0%	0.00%
4016 Cleaning Materials	8,000	6,000	2,632	3,368	43.9%	-42.10%
4021 Telephone	1,175	881	452	429	51.3%	-36.53%
4025 Insurance	9,150	6,863	9,846	-2,984	143.5%	107.6%
4041 Property maintenance	1,500	1,125	1,037	88	92.2%	69.1%
4043 Horticultural etc Supplies	14,000	10,500	17,377	-6,877	165.5%	124.1%
4047 Vehicle maintenance/Serv etc	12,800	9,600	4,992	4,608	52.0%	39.0%
4048 Vehicle fuel and oil	16,285	12,214	11,041	1,173	90.4%	67.8%
4049 Vehicle rental charges	77,880	58,410	62,704	-4,294	107.4%	80.5%
4050 Street Cleansing	8,000	6,000	6,468	-468	107.8%	80.9%
4162 General expenditure	5,300	3,975	3,774	201	94.9%	71.2%
4168 Other Expenditure	0	0	24,637	-24,637		0.0%
4951 Tr from EMR			11,387			-75.00%
6000 Central Overheads Reallocated	44,832	33,624	33,537	87	99.7%	74.8%
Streetscape Expenditure	787,095	590,321	615,397	-36,463	104.2%	78.2%
3030 Purchases for recharging	0	0	8,158	-8,158		0.0%
1165 CEC - Income	-419,256	-314,442	-314,442	0	100.0%	75.0%
1167 External work income	-15,000	-11,250	-14,587	3,337	129.7%	97.2%
1184 Other income	-12,000	-9,000	0	-9,000	0.0%	75.00%
1199 Miscellaneous	-900	-675	-695	20	103.0%	77.2%
1040 Recharges	0	0	-36	36		0.0%
Streetscape Income	-447,156	-335,367	-329,760	-5,607	98.3%	73.7%
Net Expenditure over Income	339,939	254,954	293,795	-50,228	115.2%	86.4%

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

No budget

Paid at start of the year.

Overspent, Noted by Council CTC/63/2425

Will be overspent due to new vans. 3 replaced CTC/63/2425
 Per requirements, will be monitored.

Roundabout works, grant due in.
 Polytunnel repairs CTC/36/2425, transfer from Capital EMR reserve

No budget

Income Variance 100% Green, 75% to 99% Amber, 0%-75% Red
 Three of four payments received

Contract did not go ahead

Congleton Town Council
 Management Accounts 2024-25
 CONGLETON INFORMATION CENTRE
 Dec-24

Third Party
 OK
 Monitor
 Overspent

Month 9
 Percentage 75.0%

TOWN HALL

CONGLETON INFORMATION CENTRE

	ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
3000 Stock at 1st April	0	-	-	-	0.0%		
3041 3rd Party ticket resales	73,150	54,863	63,145	- 8,283	115.1%	86.3%	11.32%
3042 Books, Maps, Guides resale	2,850	2,138	536	1,602	25.1%	18.8%	-56.19%
3043 Souvenirs for resale	2,375	1,781	1,559	222	87.5%	65.6%	-9.36%
3044 Stamps for resale	500	375	223	152	59.5%	44.6%	-30.40%
3046 Local Produce for resale	3,800	2,850	2,859	- 9	100.3%	75.2%	0.24%
3047 Theatre gift cards for resale	150	113	57	56	50.7%	38.0%	-37.00%
3048 Food & Drink for resale	1,197	898	619	279	69.0%	51.7%	-23.29%
3049 CTC Merchandise	0	-	-	-	0.0%	0.0%	-75.00%
3999 Stock at 31st March 2022	0	-	-	-	0.0%	0.0%	-75.00%
Direct Expenditure	84,022	63,017	68,998	- 5,982	109.5%	82.12%	7.12%
4000 Staff costs	60,704	45,528	45,700	- 172	100.4%	75.3%	0.28%
4011 Rates	5,068	3,801	4,808	- 1,007	126.5%	94.9%	19.87%
4013 Rent Payable	7,500	5,625	5,625	-	100.0%	75.0%	0.00%
4162 General Expenditure	2,000	1,500	1,735	- 235	115.7%	86.8%	11.75%
6000 Central Overheads Reallocated	4,807	3,605	3,528	77	97.9%	73.4%	-1.61%
Indirect Expenditure	80,079	60,059	61,396	- 1,337	102.2%	76.7%	1.67%
1041 Third Party Ticket Sales	-77,000	- 57,750	- 67,436	9,686	116.8%	87.6%	12.58%
1042 Books, Maps, Guides sales	-3,000	- 2,250	- 952	- 1,298	42.3%	31.7%	-43.27%
1043 Souvenir sales	-2,500	- 1,875	- 1,291	- 584	68.9%	51.6%	-23.36%
1044 Stamp Sales	-500	- 375	- 262	- 113	69.9%	52.4%	-22.60%
1045 Photocopy sales	-300	- 225	- 317	92	140.9%	105.7%	30.67%
1046 Local Produce for resale	-4,000	- 3,000	- 3,436	436	114.5%	85.9%	10.90%
1047 Theatre gift cards	-150	- 113	- 218	106	193.8%	145.3%	70.33%
1048 Food and Drink sales	-1,260	- 945	- 863	- 82	91.3%	68.5%	-6.51%
1049 CTC Merchandise sales	0	-	65	65	0.0%	0.0%	-75.00%
Income	-88,710	- 66,533	- 74,840	8,308	112.5%	84.4%	9.36%
Total Income	-88,710	- 66,533	- 74,840	8,308	112.5%	84.4%	9.36%
Net Expenditure over Income	75,391	56,543	55,554	989	98.3%	73.7%	-1.31%

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

Third Party Income see corresponding expense line

50% of invoice paid, switching to Direct Debit for remainder

As per requirement, includes card payment bank charges

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

Third Party expenditure

No budget, old stock

Congleton Town Council
 Management Accounts 2024-25
 PADDLING POOL
 Dec-24

OK
 Monitor
 Overspent

Month 9
 Percentage 75.0%

STREETSCAPE

4000 Staff Costs
 4008 Training
 4009 Protective Clothing/H & Safety
 4012 Water
 4014 Electricity
 4039 Pool Chemicals
 4041 Property Maintenance*
 4042 Grounds Maintenance
 4162 General expenditure
 4970 Tfs from Cap Contingency
 6000 Central Overheads Reallocated
Pool Expenditure

ANNUAL BUDGET	BUDGET TO M9	ACTUAL SPEND TO M9	£ VARIANCE OF M9 BUDGETS	% SPENT AGAINST M9 BUDGETS	% SPENT OF ANNUAL BUDGET	% VARIANCE AGAINST M9 EXPECTED
32,265	24,199	15491	8,708	64.02%	48.0%	-26.99%
3,000	2,250	0	2,250	0.00%	0.0%	-75.00%
320	240	184	56	76.67%	57.5%	-17.50%
5,102	3,827	830	2,997	21.69%	16.3%	-58.73%
2,000	1,500	3002	-1,502	200.13%	150.1%	75.10%
3,900	2,925	3456	-531	118.15%	88.6%	13.62%
4,300	3,225	4565	-1,340	141.55%	106.2%	31.16%
0	0	13424	-13,424	0.00%	0.0%	0.00%
1,000	750	1480	-730	197.33%	148.0%	73.00%
0	0	-13424	13,424	0.00%	0.0%	0.00%
2,507	1,880	1875	5	99.72%	74.8%	-0.21%
54,394	40,796	30,883	9,913	75.70%	56.8%	-18.22%

NOTES

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

Insufficient budget
 Spends are over pool season not 12 months
 Pump replacement required.
 Approved by Council CTC/42/2324
 Omnify booking system subscription not budgeted, now cancelled.
 Resurfacing pathway completed