

07/02/2023

Berwick upon Tweed Town Council Current Year

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Detailed Income & Expenditure by Budget Heading 01/01/2023

Month No: 9

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Admin:Staffing								
4000 Salaries	113,024	97,795	202,341	104,546		104,546	48.3%	
4001 National Insurance	11,081	10,689	15,000	4,311		4,311	71.3%	
4002 Pensions	10,734	6,547	19,610	13,063		13,063	33.4%	
4003 Training	0	1,201	4,310	3,110	350	2,760	36.0%	
4004 Travel & Subsistence	285	32	540	508		508	5.9%	
4006 Staff Memberships	2,094	110	980	870		870	11.2%	
4007 Meetings	103	0	545	545	49	496	9.0%	
4010 Payroll Cost	246	217	354	137		137	61.2%	
Admin:Staffing :- Indirect Expenditure	137,566	116,591	243,680	127,089	399	126,690	48.0%	0
Net Expenditure	(137,566)	(116,591)	(243,680)	(127,089)				
102 Admin:Office Costs								
4050 Rent - Office	11,667	8,163	12,500	4,337		4,337	65.3%	
4051 Service Charge for office	0	140	0	(140)		(140)	0.0%	
4052 Rates for office	1,512	4,555	0	(4,555)		(4,555)	0.0%	
4053 Electricity	259	352	1,500	1,148		1,148	23.5%	
4054 Telecoms	1,812	1,907	2,000	93	37	57	97.2%	
4055 IT Equipment - Hardware	6,860	623	500	(123)		(123)	124.7%	
4056 IT Support - Office	3,273	3,647	0	(3,647)		(3,647)	0.0%	
4057 Equipment & Furniture	17	5,444	500	(4,944)	1,642	(6,585)	1417.1%	
4058 Cleaning	0	123	0	(123)		(123)	0.0%	
4059 Equipment Replacement Fund	0	30	800	770		770	3.7%	
4060 Conversion costs new premises	0	42,972	40,000	(2,972)	574	(3,546)	108.9%	
Admin:Office Costs :- Indirect Expenditure	25,399	67,956	57,800	(10,156)	2,253	(12,409)	121.5%	0
Net Expenditure	(25,399)	(67,956)	(57,800)	10,156				
6000 plus Transfer from EMR	2,478	0						
Movement to/(from) Gen Reserve	(22,921)	(67,956)						
103 Admin:Operational Costs								
4100 Accounting Software	1,918	0	800	800		800	0.0%	
4101 Postage	450	100	500	400		400	20.0%	
4102 Stationery	781	668	600	(68)		(68)	111.3%	
4103 Printing - merge with 4104	168	29	600	572		572	4.8%	
4104 MFD - Photocopies and printing	240	665	1,100	435		435	60.5%	
4105 Photocopier Support	153	0	0	0		0	0.0%	
4106 TC Website	1,990	170	500	330		330	34.0%	
4108 Bank Charges	344	219	360	141		141	60.8%	

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4109 Office software and email	897	195	3,000	2,805		2,805	6.5%	
Admin:Operational Costs :- Indirect Expenditure	6,942	2,045	7,460	5,415	0	5,415	27.4%	0
Net Expenditure	(6,942)	(2,045)	(7,460)	(5,415)				
104 Admin:Councillor Costs								
4150 Training	(75)	633	600	(33)		(33)	105.4%	
4151 Travel & Subsistence	0	19	300	281		281	6.2%	
4152 Supplies - items used by cllrs	252	44	200	156		156	21.9%	
Admin:Councillor Costs :- Indirect Expenditure	177	695	1,100	405	0	405	63.2%	0
Net Expenditure	(177)	(695)	(1,100)	(405)				
105 Admin:Statutory Costs								
4200 Insurance - General	751	2,756	745	(2,011)		(2,011)	369.9%	
4201 Insurance - Play Area	1,703	1,787	1,645	(142)		(142)	108.6%	
4202 Insurance - Public Realm	751	788	745	(43)		(43)	105.8%	
4203 Insurance - Civic Regalia	1,803	1,892	1,725	(167)		(167)	109.7%	
4204 Audit - External	1,000	1,000	1,300	300		300	76.9%	
4205 Audit - Internal	3,222	3,422	3,650	228		228	93.8%	
4206 Legal & Professional Fees	1,465	6,037	0	(6,037)		(6,037)	0.0%	
4207 Election Expenses	1,324	0	2,500	2,500		2,500	0.0%	
Admin:Statutory Costs :- Indirect Expenditure	12,020	17,682	12,310	(5,372)	0	(5,372)	143.6%	0
Net Expenditure	(12,020)	(17,682)	(12,310)	5,372				
106 Admin:Miscellaneous Costs								
4250 Publications	0	141	270	129		129	52.2%	
4251 Communications - merge to 4252	424	0	1,100	1,100	75	1,025	6.8%	
4252 Publicity & Communications	2,500	4,167	2,700	(1,467)		(1,467)	154.3%	
4253 Corporate Subscriptions	90	0	1,577	1,577		1,577	0.0%	
4254 Meeting Expenses	973	1,267	1,577	310		310	80.3%	
Admin:Miscellaneous Costs :- Indirect Expenditure	3,987	5,575	7,224	1,649	75	1,574	78.2%	0
Net Expenditure	(3,987)	(5,575)	(7,224)	(1,649)				
201 CS:Public Space Management								
4500 Public Seat Maintenance	1,381	2,410	13,890	11,480	757	10,724	22.8%	1,262
4502 Bus Shelter Maintenance	9,144	2,887	20,000	17,113		17,113	14.4%	
4504 Public Realm Works	6,164	4,246	13,150	8,904		8,904	32.3%	
4505 Litter Bins	2,202	2,027	1,000	(1,027)	716	(1,743)	274.3%	

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4508 Floral Display Materials	5,547	2,685	7,000	4,315		4,315	38.4%	
4509 Floral Display Labour	5,494	0	5,000	5,000		5,000	0.0%	
4512 Storage costs	1,960	1,460	2,000	540		540	73.0%	
CS:Public Space Management :- Indirect Expenditure	31,892	15,715	62,040	46,325	1,473	44,852	27.7%	1,262
Net Expenditure	(31,892)	(15,715)	(62,040)	(46,325)				
6000 plus Transfer from EMR	2,996	0						
6001 less Transfer to EMR	0	1,262						
Movement to/(from) Gen Reserve	(28,896)	(16,977)						
<u>202 CS:Local Service Offices</u>								
4600 Staff Costs - OLD	69,659	0	0	0		0	0.0%	
4601 Training	9,150	0	0	0		0	0.0%	
4602 Transport	2,496	2,676	10,000	7,324		7,324	26.8%	
4603 Equipment	2,297	1,187	2,500	1,313	97	1,216	51.4%	
4604 Service Transfer	0	0	13,842	13,842		13,842	0.0%	
4607 Depot costs - rent	0	1,762	10,000	8,238		8,238	17.6%	
CS:Local Service Offices :- Indirect Expenditure	83,601	5,626	36,342	30,716	97	30,620	15.7%	0
Net Expenditure	(83,601)	(5,626)	(36,342)	(30,716)				
<u>203 CS:Allotments</u>								
4650 Water Charge	234	0	450	450		450	0.0%	
4651 Repairs & Maintenance	105	0	1,100	1,100		1,100	0.0%	
4652 National Allotment Society Sub	0	55	0	(55)		(55)	0.0%	
CS:Allotments :- Indirect Expenditure	339	55	1,550	1,495	0	1,495	3.5%	0
Net Expenditure	(339)	(55)	(1,550)	(1,495)				
<u>301 Parks & Play Areas:Projects</u>								
4701 Play Equipment	1,350	0	7,500	7,500		7,500	0.0%	
4702 Parks & Green Spaces Officer	7,000	0	0	0		0	0.0%	
4703 Spittal Play Park refurb	0	202,454	253,000	50,546		50,546	80.0%	
4704 Loan Repayment	0	0	15,000	15,000		15,000	0.0%	
Parks & Play Areas:Projects :- Indirect Expenditure	8,350	202,454	275,500	73,046	0	73,046	73.5%	0
Net Expenditure	(8,350)	(202,454)	(275,500)	(73,046)				

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302 Parks & Play Areas: Splash Park								
4750 Electricity - splash park	250	249	375	126		126	66.5%	
4752 Site Cleaning	850	883	0	(883)		(883)	0.0%	
4753 Maintenance	24,900	7,202	900	(6,302)		(6,302)	800.2%	
4754 Water Quality Inspections	4,326	6,941	6,300	(641)		(641)	110.2%	
4755 Daily/Weekly Inspections	832	0	0	0		0	0.0%	
4756 Annual Inspection	0	0	100	100		100	0.0%	
Parks & Play Areas: Splash Park :- Indirect Expenditure	31,158	15,275	7,675	(7,600)	0	(7,600)	199.0%	0
Net Expenditure	(31,158)	(15,275)	(7,675)	7,600				
303 Parks & Play Areas: Play Areas								
4800 Site Cleaning	1,664	1,239	0	(1,239)		(1,239)	0.0%	
4801 Maintenance	585	6,791	14,500	7,709	212	7,496	48.3%	
4802 Weekly Inspections	0	1,286	0	(1,286)		(1,286)	0.0%	
4803 Annual Inspections	1,250	0	1,000	1,000		1,000	0.0%	
Parks & Play Areas: Play Areas :- Indirect Expenditure	3,499	9,317	15,500	6,183	212	5,971	61.5%	0
Net Expenditure	(3,499)	(9,317)	(15,500)	(6,183)				
401 Promotion: Marketing								
4900 Advertising	66	0	2,000	2,000		2,000	0.0%	
4901 Leaflets	0	0	2,250	2,250		2,250	0.0%	
4902 Website	500	500	850	350		350	58.8%	
4903 Social Media - merge to 4252	0	0	1,000	1,000		1,000	0.0%	
4904 Other marketing -merge to 4252	93	0	500	500		500	0.0%	
4905 Visitor services Support	0	0	7,000	7,000		7,000	0.0%	
Promotion: Marketing :- Indirect Expenditure	659	500	13,600	13,100	0	13,100	3.7%	0
Net Expenditure	(659)	(500)	(13,600)	(13,100)				
402 Promotion: Autumn Festivals								
4950 Autumn festivals	720	0	1,000	1,000		1,000	0.0%	
4951 Merge to 4950	274	0	1,600	1,600		1,600	0.0%	
4952 Food Festival	0	0	2,000	2,000		2,000	0.0%	
4953 HODS	1,405	1,823	2,000	177		177	91.2%	
4954 Film Festival	961	0	2,000	2,000		2,000	0.0%	
4955 Literary Festival	2,000	2,017	2,000	(17)		(17)	100.8%	
4956 New Music Festival	0	0	2,000	2,000		2,000	0.0%	
Promotion: Autumn Festivals :- Indirect Expenditure	5,360	3,840	12,600	8,760	0	8,760	30.5%	0
Net Expenditure	(5,360)	(3,840)	(12,600)	(8,760)				

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403 Promotion:Festive Lighting								
5000 Maintenance & Installation	13,281	1,850	9,000	7,150		7,150	20.6%	
5001 Lights & Fittings	165	21,224	10,000	(11,224)	449	(11,673)	216.7%	50
5002 Christmas Trees	500	0	600	600		600	0.0%	
5003 NCC Labour Costs	529	0	650	650		650	0.0%	
5004 Other Costs	0	0	215	215		215	0.0%	
Promotion:Festive Lighting :- Indirect Expenditure	14,475	23,074	20,465	(2,609)	449	(3,058)	114.9%	50
Net Expenditure	(14,475)	(23,074)	(20,465)	2,609				
6001 less Transfer to EMR	0	50						
Movement to/(from) Gen Reserve	(14,475)	(23,124)						
405 May Fair & Market								
5020 Expense	0	242	0	(242)		(242)	0.0%	
May Fair & Market :- Indirect Expenditure	0	242	0	(242)	0	(242)		0
Net Expenditure	0	(242)	0	242				
501 Grants:Events								
5050 Tweedmouth Feast	986	1,600	2,000	400		400	80.0%	
5051 Spittal Seaside Festival	2,088	0	2,000	2,000		2,000	0.0%	
5052 Other Events Grants	400	0	0	0		0	0.0%	
Grants:Events :- Indirect Expenditure	3,474	1,600	4,000	2,400	0	2,400	40.0%	0
Net Expenditure	(3,474)	(1,600)	(4,000)	(2,400)				
502 Grants:Environment								
5100 BEES - Enviro grants	0	0	1,000	1,000		1,000	0.0%	
5101 Berwick in Bloom	177	0	0	0		0	0.0%	
Grants:Environment :- Indirect Expenditure	177	0	1,000	1,000	0	1,000	0.0%	0
Net Expenditure	(177)	0	(1,000)	(1,000)				
503 Grants:Community								
5150 Community Projects	330	1,000	1,000	0		0	100.0%	
Grants:Community :- Indirect Expenditure	330	1,000	1,000	0	0	0	100.0%	0
Net Expenditure	(330)	(1,000)	(1,000)	0				

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601 CP:General								
5200 Town Improvement Projects	0	11,264	44,950	33,686	122	33,564	25.3%	
5201 Hoppa Bus	10,000	7,500	15,000	7,500		7,500	50.0%	
5202 Visitor Welcome	12,747	5,000	0	(5,000)		(5,000)	0.0%	
5203 CCTV	5,877	3,009	10,500	7,491		7,491	28.7%	
CP:General :- Indirect Expenditure	28,625	26,773	70,450	43,677	122	43,555	38.2%	0
Net Expenditure	(28,625)	(26,773)	(70,450)	(43,677)				
602 CP:Neighbourhood Plan								
5250 Consultancy	97	0	0	0		0	0.0%	
5251 Stationery & Equipment	105	110	0	(110)		(110)	0.0%	110
CP:Neighbourhood Plan :- Indirect Expenditure	202	110	0	(110)	0	(110)		110
Net Expenditure	(202)	(110)	0	110				
6000 plus Transfer from EMR	105	110						
Movement to/(from) Gen Reserve	(97)	0						
701 Civic Expenditure:Civic Costs								
5400 Mayor Making	541	331	1,000	669		669	33.1%	
5401 Civic Support	0	0	500	500		500	0.0%	
5402 Freedom Costs	358	508	200	(308)		(308)	254.1%	
5403 Civic Equipment	0	1,415	0	(1,415)		(1,415)	0.0%	
5404 Mayor's Sunday	1,698	1,249	1,000	(249)		(249)	124.9%	
5405 Civic Functions	125	1,128	1,000	(128)		(128)	112.8%	1,128
5406 Civic Visits	0	0	500	500		500	0.0%	
5407 Other Costs	367	394	500	106		106	78.9%	
5408 Civic Fund	0	905	1,500	595		595	60.3%	
Civic Expenditure:Civic Costs :- Indirect Expenditure	3,090	5,930	6,200	270	0	270	95.7%	1,128
Net Expenditure	(3,090)	(5,930)	(6,200)	(270)				
6000 plus Transfer from EMR	0	1,128						
Movement to/(from) Gen Reserve	(3,090)	(4,802)						
702 Civic Expenditure:Civic Events								
5450 Remembrance Day	1,485	1,160	2,000	840		840	58.0%	
5451 Riding Bounds	67	7,198	6,000	(1,198)		(1,198)	120.0%	
5452 Other	678	2,035	525	(1,510)		(1,510)	387.6%	
Civic Expenditure:Civic Events :- Indirect Expenditure	2,230	10,393	8,525	(1,868)	0	(1,868)	121.9%	0
Net Expenditure	(2,230)	(10,393)	(8,525)	1,868				

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<u>900 Receipts</u>								
1000 Precept	261,841	269,581	269,581	0			100.0%	
1001 Bank Interest	27	150	1,000	850			15.0%	
1003 Public Seats	1,500	0	1,000	1,000			0.0%	
1006 Allotment fees	630	41	340	299			12.1%	
1007 Freedom Fees	200	300	100	(200)			300.0%	300
1008 Schedule III	150,261	145,676	174,042	28,366			83.7%	
1009 Charitable Receipts	150	917	0	(917)			0.0%	917
1010 Borrowing re SPittal Play Park	0	0	175,000	175,000			0.0%	
1050 refund	447	95	0	(95)			0.0%	
1099 Sundry	734	113	0	(113)			0.0%	100
Receipts :- Income	415,790	416,874	621,063	204,189			67.1%	1,317
Net Income	415,790	416,874	621,063	204,189				
6001 less Transfer to EMR	8,728	1,317						
Movement to/(from) Gen Reserve	407,062	415,557						
Grand Totals:- Income	415,790	416,874	621,063	204,189			67.1%	
Expenditure	403,551	532,447	866,021	333,574	5,079	328,494	62.1%	
Net Income over Expenditure	12,239	(115,574)	(244,958)	(129,384)				
plus Transfer from EMR	5,579	1,238						
less Transfer to EMR	8,728	2,629						
Movement to/(from) Gen Reserve	9,090	(116,965)						