

07/02/2023

## Berwick upon Tweed Town Council Current Year

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## Detailed Income &amp; Expenditure by Budget Heading 01/01/2023

Month No: 10

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Admin:Staffing</u>								
4000 Salaries	113,024	132,165	202,341	70,176		70,176	65.3%	
4001 National Insurance	11,081	13,851	15,000	1,149		1,149	92.3%	
4002 Pensions	10,734	7,345	19,610	12,265		12,265	37.5%	
4003 Training	0	2,011	4,310	2,300	350	1,950	54.8%	
4004 Travel & Subsistence	285	88	540	452		452	16.3%	
4006 Staff Memberships	2,094	110	980	870		870	11.2%	
4007 Meetings	103	253	545	292	49	243	55.4%	
4010 Payroll Cost	246	288	354	66		66	81.2%	
Admin:Staffing :- Indirect Expenditure	<b>137,566</b>	<b>156,109</b>	<b>243,680</b>	<b>87,571</b>	<b>399</b>	<b>87,172</b>	<b>64.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(137,566)</b>	<b>(156,109)</b>	<b>(243,680)</b>	<b>(87,571)</b>				
<u>102 Admin:Office Costs</u>								
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	1,940	2,000	60	37	23	98.9%	
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	143	0	(143)		(143)	0.0%	
4059 Equipment Replacement Fund	0	55	800	745		745	6.8%	
4060 Conversion costs new premises	0	43,024	40,000	(3,024)	574	(3,598)	109.0%	
Admin:Office Costs :- Indirect Expenditure	<b>25,399</b>	<b>68,087</b>	<b>57,800</b>	<b>(10,287)</b>	<b>2,253</b>	<b>(12,540)</b>	<b>121.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(25,399)</b>	<b>(68,087)</b>	<b>(57,800)</b>	<b>10,287</b>				
6000 plus Transfer from EMR	2,478	0						
<b>Movement to/(from) Gen Reserve</b>	<b>(22,921)</b>	<b>(68,087)</b>						
<u>103 Admin:Operational Costs</u>								
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	245	360	115		115	68.0%	

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4109 Office software and email	897	862	3,000	2,138		2,138	28.7%	
Admin:Operational Costs :- Indirect Expenditure	<b>6,942</b>	<b>2,738</b>	<b>7,460</b>	<b>4,722</b>	<b>0</b>	<b>4,722</b>	<b>36.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(6,942)</b>	<b>(2,738)</b>	<b>(7,460)</b>	<b>(4,722)</b>				
<u>104 Admin:Councillor Costs</u>								
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	<b>177</b>	<b>695</b>	<b>1,100</b>	<b>405</b>	<b>0</b>	<b>405</b>	<b>63.2%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(177)</b>	<b>(695)</b>	<b>(1,100)</b>	<b>(405)</b>				
<u>105 Admin:Statutory Costs</u>								
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	340	2,500	2,160		2,160	13.6%	
Admin:Statutory Costs :- Indirect Expenditure	<b>12,020</b>	<b>18,022</b>	<b>12,310</b>	<b>(5,712)</b>	<b>0</b>	<b>(5,712)</b>	<b>146.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(12,020)</b>	<b>(18,022)</b>	<b>(12,310)</b>	<b>5,712</b>				
<u>106 Admin:Miscellaneous Costs</u>								
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	1,200	1,577	377		377	76.1%	
4254 Meeting Expenses	973	1,267	1,577	310		310	80.3%	
Admin:Miscellaneous Costs :- Indirect Expenditure	<b>3,987</b>	<b>6,775</b>	<b>7,224</b>	<b>449</b>	<b>75</b>	<b>374</b>	<b>94.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,987)</b>	<b>(6,775)</b>	<b>(7,224)</b>	<b>(449)</b>				
<u>201 CS:Public Space Management</u>								
4500 Public Seat Maintenance	1,381	3,154	13,890	10,736	757	9,979	28.2%	1,262
4502 Bus Shelter Maintenance	9,144	2,910	20,000	17,090		17,090	14.6%	
4504 Public Realm Works	6,164	4,546	13,150	8,604		8,604	34.6%	
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	2,694	7,000	4,306		4,306	38.5%	
4509 Floral Display Labour	5,494	0	5,000	5,000		5,000	0.0%	
4512 Storage costs	1,960	1,710	2,000	290		290	85.5%	
<b>CS:Public Space Management :- Indirect Expenditure</b>	<b>31,892</b>	<b>17,042</b>	<b>62,040</b>	<b>44,998</b>	<b>1,473</b>	<b>43,525</b>	<b>29.8%</b>	<b>1,262</b>
<b>Net Expenditure</b>	<b>(31,892)</b>	<b>(17,042)</b>	<b>(62,040)</b>	<b>(44,998)</b>				
6000 plus Transfer from EMR	2,996	0						
6001 less Transfer to EMR	0	1,262						
<b>Movement to/(from) Gen Reserve</b>	<b>(28,896)</b>	<b>(18,304)</b>						
<b>202 CS:Local Service Offices</b>								
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	3,169	10,000	6,831		6,831	31.7%	
4603 Equipment	2,297	1,532	2,500	968	97	871	65.1%	
4604 Service Transfer	0	903	13,842	12,939		12,939	6.5%	
4607 Depot costs - rent	0	2,645	10,000	7,355		7,355	26.5%	
<b>CS:Local Service Offices :- Indirect Expenditure</b>	<b>83,601</b>	<b>8,249</b>	<b>36,342</b>	<b>28,093</b>	<b>97</b>	<b>27,996</b>	<b>23.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(83,601)</b>	<b>(8,249)</b>	<b>(36,342)</b>	<b>(28,093)</b>				
<b>203 CS:Allotments</b>								
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%	
<b>CS:Allotments :- Indirect Expenditure</b>	<b>339</b>	<b>55</b>	<b>1,550</b>	<b>1,495</b>	<b>0</b>	<b>1,495</b>	<b>3.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(339)</b>	<b>(55)</b>	<b>(1,550)</b>	<b>(1,495)</b>				
<b>301 Parks &amp; Play Areas:Projects</b>								
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%	
<b>Parks &amp; Play Areas:Projects :- Indirect Expenditure</b>	<b>8,350</b>	<b>202,454</b>	<b>275,500</b>	<b>73,046</b>	<b>0</b>	<b>73,046</b>	<b>73.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(8,350)</b>	<b>(202,454)</b>	<b>(275,500)</b>	<b>(73,046)</b>				

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<b>302 Parks &amp; Play Areas: Splash Park</b>								
4750 Electricity - splash park	250	258	375	117		117	68.9%	
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	<b>31,158</b>	<b>15,283</b>	<b>7,675</b>	<b>(7,608)</b>	<b>0</b>	<b>(7,608)</b>	<b>199.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(31,158)</b>	<b>(15,283)</b>	<b>(7,675)</b>	<b>7,608</b>				
<b>303 Parks &amp; Play Areas: Play Areas</b>								
4800 Site Cleaning	1,664	1,239	0	(1,239)		(1,239)	0.0%	
4801 Maintenance	585	7,380	14,500	7,120	212	6,908	52.4%	
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	<b>3,499</b>	<b>9,905</b>	<b>15,500</b>	<b>5,595</b>	<b>212</b>	<b>5,382</b>	<b>65.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,499)</b>	<b>(9,905)</b>	<b>(15,500)</b>	<b>(5,595)</b>				
<b>401 Promotion: Marketing</b>								
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	<b>659</b>	<b>500</b>	<b>13,600</b>	<b>13,100</b>	<b>0</b>	<b>13,100</b>	<b>3.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(659)</b>	<b>(500)</b>	<b>(13,600)</b>	<b>(13,100)</b>				
<b>402 Promotion: Autumn Festivals</b>								
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	1,500	2,000	500		500	75.0%	
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	<b>5,360</b>	<b>5,340</b>	<b>12,600</b>	<b>7,260</b>	<b>0</b>	<b>7,260</b>	<b>42.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(5,360)</b>	<b>(5,340)</b>	<b>(12,600)</b>	<b>(7,260)</b>				

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<b>403 Promotion:Festive Lighting</b>								
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	<b>14,475</b>	<b>23,074</b>	<b>20,465</b>	<b>(2,609)</b>	<b>449</b>	<b>(3,058)</b>	<b>114.9%</b>	<b>50</b>
<b>Net Expenditure</b>	<b>(14,475)</b>	<b>(23,074)</b>	<b>(20,465)</b>	<b>2,609</b>				
6001 less Transfer to EMR	0	50						
<b>Movement to/(from) Gen Reserve</b>	<b>(14,475)</b>	<b>(23,124)</b>						
<b>405 May Fair &amp; Market</b>								
5020 Expense	0	242	0	(242)		(242)	0.0%	
May Fair & Market :- Indirect Expenditure	<b>0</b>	<b>242</b>	<b>0</b>	<b>(242)</b>	<b>0</b>	<b>(242)</b>		<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(242)</b>	<b>0</b>	<b>242</b>				
<b>501 Grants:Events</b>								
5050 Tweedmouth Feast	986	1,600	2,000	400		400	80.0%	
5051 Spittal Seaside Festival	2,088	1,500	2,000	500		500	75.0%	
5052 Other Events Grants	400	0	0	0		0	0.0%	
Grants:Events :- Indirect Expenditure	<b>3,474</b>	<b>3,100</b>	<b>4,000</b>	<b>900</b>	<b>0</b>	<b>900</b>	<b>77.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,474)</b>	<b>(3,100)</b>	<b>(4,000)</b>	<b>(900)</b>				
<b>502 Grants:Environment</b>								
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	<b>177</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(177)</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>				
<b>503 Grants:Community</b>								
5150 Community Projects	330	1,000	1,000	0		0	100.0%	
Grants:Community :- Indirect Expenditure	<b>330</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(330)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>0</b>				

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<b>601 CP:General</b>								
5200 Town Improvement Projects	0	11,993	44,950	32,957	122	32,835	27.0%	
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	3,041	10,500	7,459		7,459	29.0%	
CP:General :- Indirect Expenditure	<b>28,625</b>	<b>27,534</b>	<b>70,450</b>	<b>42,916</b>	<b>122</b>	<b>42,794</b>	<b>39.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(28,625)</b>	<b>(27,534)</b>	<b>(70,450)</b>	<b>(42,916)</b>				
<b>602 CP:Neighbourhood Plan</b>								
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	<b>202</b>	<b>110</b>	<b>0</b>	<b>(110)</b>	<b>0</b>	<b>(110)</b>		<b>110</b>
<b>Net Expenditure</b>	<b>(202)</b>	<b>(110)</b>	<b>0</b>	<b>110</b>				
6000 plus Transfer from EMR	105	110						
<b>Movement to/(from) Gen Reserve</b>	<b>(97)</b>	<b>0</b>						
<b>701 Civic Expenditure:Civic Costs</b>								
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	613	200	(413)		(413)	306.6%	
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	404	500	96		96	80.9%	
5408 Civic Fund	0	968	1,500	532		532	64.5%	
Civic Expenditure:Civic Costs :- Indirect Expenditure	<b>3,090</b>	<b>6,108</b>	<b>6,200</b>	<b>92</b>	<b>0</b>	<b>92</b>	<b>98.5%</b>	<b>1,128</b>
<b>Net Expenditure</b>	<b>(3,090)</b>	<b>(6,108)</b>	<b>(6,200)</b>	<b>(92)</b>				
6000 plus Transfer from EMR	0	1,128						
<b>Movement to/(from) Gen Reserve</b>	<b>(3,090)</b>	<b>(4,980)</b>						
<b>702 Civic Expenditure:Civic Events</b>								
5450 Remembrance Day	1,485	1,405	2,000	595		595	70.3%	
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	<b>2,230</b>	<b>10,638</b>	<b>8,525</b>	<b>(2,113)</b>	<b>0</b>	<b>(2,113)</b>	<b>124.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,230)</b>	<b>(10,638)</b>	<b>(8,525)</b>	<b>2,113</b>				

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<u>900 Receipts</u>								
1000 Precept	261,841	269,581	269,581	0			100.0%	
1001 Bank Interest	27	404	1,000	596			40.4%	
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	350	100	(250)			350.0%	350
1008 Schedule III	150,261	145,676	174,042	28,366			83.7%	
1009 Charitable Receipts	150	(63)	0	63			0.0%	1,937
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	115	0	(115)			0.0%	100
Receipts :- Income	<b>415,790</b>	<b>416,200</b>	<b>621,063</b>	<b>204,863</b>			<b>67.0%</b>	<b>2,387</b>
<b>Net Income</b>	<b>415,790</b>	<b>416,200</b>	<b>621,063</b>	<b>204,863</b>				
6000 plus Transfer from EMR	0	1,000						
6001 less Transfer to EMR	8,728	1,387						
<b>Movement to/(from) Gen Reserve</b>	<b>407,062</b>	<b>415,813</b>						
Grand Totals:- Income	<b>415,790</b>	<b>416,200</b>	<b>621,063</b>	<b>204,863</b>			<b>67.0%</b>	
Expenditure	<b>403,551</b>	<b>583,061</b>	<b>866,021</b>	<b>282,960</b>	<b>5,079</b>	<b>277,881</b>	<b>67.9%</b>	
<b>Net Income over Expenditure</b>	<b>12,239</b>	<b>(166,861)</b>	<b>(244,958)</b>	<b>(78,097)</b>				
plus Transfer from EMR	<b>5,579</b>	<b>2,238</b>						
less Transfer to EMR	<b>8,728</b>	<b>2,699</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>9,090</b>	<b>(167,323)</b>						