

09/03/2023

Berwick upon Tweed Town Council Current Year

Page 1

13:12

Detailed Income & Expenditure by Budget Heading 01/02/2023

Month No: 12

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	146,681	202,341	55,660		55,660	72.5%	
4001 National Insurance	11,081	15,054	15,000	(54)		(54)	100.4%	
4002 Pensions	10,734	9,469	19,610	10,141		10,141	48.3%	
4003 Training	0	2,361	4,310	1,950		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	321	354	33		33	90.6%	
Admin:Staffing :- Indirect Expenditure	137,566	174,336	243,680	69,344	49	69,295	71.6%	0
Net Expenditure	(137,566)	(174,336)	(243,680)	(69,344)				
<u>102 Admin:Office Costs</u>								
4050 Rent - Office	11,667	14,413	12,500	(1,913)		(1,913)	115.3%	
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	2,184	2,000	(184)	18	(202)	110.1%	
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	7,035	500	(6,535)	50	(6,585)	1417.1%	
4058 Cleaning	0	163	0	(163)		(163)	0.0%	
4059 Equipment Replacement Fund	0	85	800	715		715	10.6%	
4060 Conversion costs new premises	0	43,024	40,000	(3,024)	574	(3,598)	109.0%	
Admin:Office Costs :- Indirect Expenditure	25,399	76,223	57,800	(18,423)	642	(19,065)	133.0%	0
Net Expenditure	(25,399)	(76,223)	(57,800)	18,423				
6000 plus Transfer from EMR	2,478	0						
Movement to/(from) Gen Reserve	(22,921)	(76,223)						
<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	723	600	(123)		(123)	120.4%	
4103 Printing - merge with 4104	168	29	600	572		572	4.8%	
4104 MFD - Photocopies and printing	240	818	1,100	282		282	74.4%	
4105 Photocopier Support	153	0	0	0		0	0.0%	
4106 TC Website	1,990	210	500	290		290	42.0%	
4107 Recruitment	0	760	0	(760)	110	(870)	0.0%	

Continued over page

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4108 Bank Charges	344	271	360	89		89	75.3%	
4109 Office software and email	897	1,937	3,000	1,063		1,063	64.6%	
Admin:Operational Costs :- Indirect Expenditure	6,942	4,848	7,460	2,612	110	2,502	66.5%	0
Net Expenditure	(6,942)	(4,848)	(7,460)	(2,612)				
<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	177	695	1,100	405	0	405	63.2%	0
Net Expenditure	(177)	(695)	(1,100)	(405)				
<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	7,357	0	(7,357)	680	(8,037)	0.0%	
4207 Election Expenses	1,324	340	2,500	2,160		2,160	13.6%	
Admin:Statutory Costs :- Indirect Expenditure	12,020	19,342	12,310	(7,032)	680	(7,712)	162.7%	0
Net Expenditure	(12,020)	(19,342)	(12,310)	7,032				
<u>106 Admin:Miscellaneous Costs</u>								
4250 Publications	0	141	270	129		129	52.2%	
4251 Communications - merge to 4252	424	33	1,100	1,067	42	1,025	6.8%	
4252 Publicity & Communications	2,500	4,167	2,700	(1,467)		(1,467)	154.3%	
4253 Corporate Subscriptions	90	1,235	1,577	342		342	78.3%	
4254 Meeting Expenses	973	1,328	1,577	249		249	84.2%	
Admin:Miscellaneous Costs :- Indirect Expenditure	3,987	6,903	7,224	321	42	279	96.1%	0
Net Expenditure	(3,987)	(6,903)	(7,224)	(321)				
<u>201 CS:Public Space Management</u>								
4500 Public Seat Maintenance	1,381	3,232	13,890	10,658	1,786	8,872	36.1%	1,512
4502 Bus Shelter Maintenance	9,144	2,910	20,000	17,090		17,090	14.6%	
4504 Public Realm Works	6,164	4,603	13,150	8,547	1,771	6,777	48.5%	

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4505 Litter Bins	2,202	2,743	1,000	(1,743)		(1,743)	274.3%	
4508 Floral Display Materials	5,547	2,705	7,000	4,295		4,295	38.6%	
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%	
CS:Public Space Management :- Indirect Expenditure	31,892	17,903	62,040	44,137	3,557	40,580	34.6%	1,512
Net Expenditure	(31,892)	(17,903)	(62,040)	(44,137)				
6000 plus Transfer from EMR	2,996	0						
6001 less Transfer to EMR	0	1,512						
Movement to/(from) Gen Reserve	(28,896)	(19,415)						
<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	3,708	10,000	6,292		6,292	37.1%	
4603 Equipment	2,297	1,608	2,500	892	208	684	72.6%	
4604 Service Transfer	0	903	13,842	12,939		12,939	6.5%	
4607 Depot costs - rent	0	4,764	10,000	5,236		5,236	47.6%	
CS:Local Service Offices :- Indirect Expenditure	83,601	10,983	36,342	25,359	208	25,151	30.8%	0
Net Expenditure	(83,601)	(10,983)	(36,342)	(25,359)				
<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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Month No: 12

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302 Parks & Play Areas: Splash Park								
4750 Electricity - splash park	250	267	375	108		108	71.2%	
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	15,292	7,675	(7,617)	0	(7,617)	199.2%	0
Net Expenditure	(31,158)	(15,292)	(7,675)	7,617				
303 Parks & Play Areas: Play Areas								
4800 Site Cleaning	1,664	1,239	0	(1,239)		(1,239)	0.0%	
4801 Maintenance	585	7,605	14,500	6,895		6,895	52.5%	
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	10,131	15,500	5,369	0	5,369	65.4%	0
Net Expenditure	(3,499)	(10,131)	(15,500)	(5,369)				
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	760	1,000	240		240	76.0%	
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	5,360	6,100	12,600	6,500	0	6,500	48.4%	0
Net Expenditure	(5,360)	(6,100)	(12,600)	(6,500)				

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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	1,500	2,000	500		500	75.0%	
5052 Other Events Grants	400	0	0	0		0	0.0%	
Grants:Events :- Indirect Expenditure	3,474	3,100	4,000	900	0	900	77.5%	0
Net Expenditure	(3,474)	(3,100)	(4,000)	(900)				
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	11,993	44,950	32,957		32,957	26.7%	
5201 Hoppa Bus	10,000	10,000	15,000	5,000		5,000	66.7%	
5202 Visitor Welcome	12,747	5,000	0	(5,000)		(5,000)	0.0%	
5203 CCTV	5,877	6,855	10,500	3,645		3,645	65.3%	
CP:General :- Indirect Expenditure	28,625	33,848	70,450	36,602	0	36,602	48.0%	0
Net Expenditure	(28,625)	(33,848)	(70,450)	(36,602)				
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	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	988	1,500	512	76	436	71.0%	
Civic Expenditure:Civic Costs :- Indirect Expenditure	3,090	6,129	6,200	71	76	(5)	100.1%	1,128
Net Expenditure	(3,090)	(6,129)	(6,200)	(71)				
6000 plus Transfer from EMR	0	1,128						
Movement to/(from) Gen Reserve	(3,090)	(5,001)						
702 Civic Expenditure:Civic Events								
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	2,230	10,638	8,525	(2,113)	0	(2,113)	124.8%	0
Net Expenditure	(2,230)	(10,638)	(8,525)	2,113				

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<u>900 Receipts</u>								
1000 Precept	261,841	269,581	269,581	0			100.0%	
1001 Bank Interest	27	1,317	1,000	(317)			131.7%	
1003 Public Seats	1,500	0	1,000	1,000			0.0%	
1006 Allotment fees	630	208	340	132			61.2%	167
1007 Freedom Fees	200	425	100	(325)			425.0%	425
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	120	0	(120)			0.0%	100
Receipts :- Income	415,790	417,359	621,063	203,704			67.2%	2,629
Net Income	415,790	417,359	621,063	203,704				
6000 plus Transfer from EMR	0	1,000						
6001 less Transfer to EMR	8,728	1,629						
Movement to/(from) Gen Reserve	407,062	416,730						
Grand Totals:- Income	415,790	417,359	621,063	203,704			67.2%	
Expenditure	403,551	623,907	866,021	242,114	5,812	236,302	72.7%	
Net Income over Expenditure	12,239	(206,548)	(244,958)	(38,410)				
plus Transfer from EMR	5,579	2,238						
less Transfer to EMR	8,728	3,191						
Movement to/(from) Gen Reserve	9,090	(207,501)						