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Berwick upon Tweed Town Council 2022/2023

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Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Admin:Staffing</u>								
4000 Salaries	113,024	161,261	202,341	41,080		41,080	79.7%	
4001 National Insurance	11,081	16,256	15,000	(1,256)		(1,256)	108.4%	
4002 Pensions	10,734	11,872	19,610	7,738		7,738	60.5%	
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	588	980	392		392	60.0%	
4007 Meetings	103	253	545	292		292	46.3%	
4010 Payroll Cost	246	354	354	(0)		(0)	100.1%	
Admin:Staffing :- Indirect Expenditure	137,566	193,034	243,680	50,646	0	50,646	79.2%	0
Net Expenditure	(137,566)	(193,034)	(243,680)	(50,646)				
<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	5,086	0	(5,086)		(5,086)	0.0%	
4053 Electricity	259	2,852	1,500	(1,352)		(1,352)	190.1%	
4054 Telecoms	1,812	2,265	2,000	(265)		(265)	113.2%	
4055 IT Equipment - Hardware	6,860	990	500	(490)		(490)	198.1%	
4056 IT Support - Office	3,273	3,647	0	(3,647)		(3,647)	0.0%	
4057 Equipment & Furniture	17	7,035	500	(6,535)		(6,535)	1407.1%	
4058 Cleaning	0	183	0	(183)		(183)	0.0%	
4059 Equipment Replacement Fund	0	88	800	712		712	10.9%	
4060 Conversion costs new premises	0	43,823	40,000	(3,823)		(3,823)	109.6%	40,000
Admin:Office Costs :- Indirect Expenditure	25,399	80,523	57,800	(22,723)	0	(22,723)	139.3%	40,000
Net Expenditure	(25,399)	(80,523)	(57,800)	22,723				
6000 plus Transfer from EMR	2,478	40,000						
Movement to/(from) Gen Reserve	(22,921)	(40,523)						
<u>103 Admin:Operational Costs</u>								
4100 Accounting Software	1,918	1,314	800	(514)		(514)	164.3%	
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	870	0	(870)		(870)	0.0%	

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4108 Bank Charges	344	278	360	82		82	77.1%	
4109 Office software and email	897	2,371	3,000	629		629	79.0%	
Admin:Operational Costs :- Indirect Expenditure	6,942	6,711	7,460	749	0	749	90.0%	0
Net Expenditure	(6,942)	(6,711)	(7,460)	(749)				
104 Admin:Councillor Costs								
4150 Training	(75)	633	600	(33)		(33)	105.4%	
4151 Travel & Subsistence	0	74	300	226		226	24.6%	
4152 Supplies - items used by cllrs	252	44	200	156		156	22.1%	
Admin:Councillor Costs :- Indirect Expenditure	177	751	1,100	349	0	349	68.2%	0
Net Expenditure	(177)	(751)	(1,100)	(349)				
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	7,357	0	(7,357)		(7,357)	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)	0	(7,032)	157.1%	0
Net Expenditure	(12,020)	(19,342)	(12,310)	7,032				
106 Admin:Miscellaneous Costs								
4250 Publications	0	141	270	129		129	52.2%	
4251 Communications - merge to 4252	424	83	1,100	1,017		1,017	7.6%	
4252 Publicity & Communications	2,500	4,167	2,700	(1,467)		(1,467)	154.3%	
4253 Corporate Subscriptions	90	2,922	1,577	(1,345)		(1,345)	185.3%	
4254 Meeting Expenses	973	1,328	1,577	249		249	84.2%	
Admin:Miscellaneous Costs :- Indirect Expenditure	3,987	8,640	7,224	(1,416)	0	(1,416)	119.6%	0
Net Expenditure	(3,987)	(8,640)	(7,224)	1,416				
201 CS:Public Space Management								
4500 Public Seat Maintenance	1,381	5,620	13,890	8,270		8,270	40.5%	1,512
4502 Bus Shelter Maintenance	9,144	2,822	20,000	17,178		17,178	14.1%	
4504 Public Realm Works	6,164	6,287	13,150	6,863	248	6,615	49.7%	

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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	4,312	7,000	2,688	349	2,339	66.6%	
4509 Floral Display Labour	5,494	0	5,000	5,000		5,000	0.0%	
4512 Storage costs	1,960	2,260	2,000	(260)		(260)	113.0%	
CS:Public Space Management :- Indirect Expenditure	31,892	24,043	62,040	37,997	597	37,400	39.7%	1,512
Net Expenditure	(31,892)	(24,043)	(62,040)	(37,997)				
6000 plus Transfer from EMR	2,996	0						
6001 less Transfer to EMR	0	1,512						
Movement to/(from) Gen Reserve	(28,896)	(25,555)						
202 CS:Local Service Offices								
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	4,705	10,000	5,295		5,295	47.0%	
4603 Equipment	2,297	1,951	2,500	549		549	78.1%	
4604 Service Transfer	0	903	13,842	12,939		12,939	6.5%	
4607 Depot costs - rent	0	6,123	10,000	3,877		3,877	61.2%	
CS:Local Service Offices :- Indirect Expenditure	83,601	13,682	36,342	22,660	0	22,660	37.6%	0
Net Expenditure	(83,601)	(13,682)	(36,342)	(22,660)				
203 CS:Allotments								
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)				
301 Parks & Play Areas:Projects								
4701 Play Equipment	1,350	300	7,500	7,200		7,200	4.0%	
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%	200,000
4704 Loan Repayment	0	0	15,000	15,000		15,000	0.0%	
Parks & Play Areas:Projects :- Indirect Expenditure	8,350	202,754	275,500	72,746	0	72,746	73.6%	200,000
Net Expenditure	(8,350)	(202,754)	(275,500)	(72,746)				
6000 plus Transfer from EMR	0	200,000						
Movement to/(from) Gen Reserve	(8,350)	(2,754)						

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<u>302 Parks & Play Areas: Splash Park</u>								
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				
<u>303 Parks & Play Areas: Play Areas</u>								
4800 Site Cleaning	1,664	1,239	0	(1,239)		(1,239)	0.0%	
4801 Maintenance	585	7,689	14,500	6,811	1,540	5,271	63.7%	
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	10,215	15,500	5,285	1,540	3,745	75.8%	0
Net Expenditure	(3,499)	(10,215)	(15,500)	(5,285)				
<u>401 Promotion: Marketing</u>								
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)				
<u>402 Promotion: Autumn Festivals</u>								
4950 Autumn festivals	720	945	1,000	55		55	94.5%	
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	6,285	12,600	6,315	0	6,315	49.9%	0
Net Expenditure	(5,360)	(6,285)	(12,600)	(6,315)				

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<u>403 Promotion:Festive Lighting</u>								
5000 Maintenance & Installation	13,281	9,809	9,000	(809)		(809)	109.0%	
5001 Lights & Fittings	165	21,673	10,000	(11,673)		(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	31,482	20,465	(11,017)	0	(11,017)	153.8%	50
Net Expenditure	(14,475)	(31,482)	(20,465)	11,017				
6001 less Transfer to EMR	0	50						
Movement to/(from) Gen Reserve	(14,475)	(31,532)						
<u>405 May Fair & Market</u>								
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				
<u>501 Grants:Events</u>								
5050 Tweedmouth Feast	986	1,500	2,000	500		500	75.0%	
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	3,000	4,000	1,000	0	1,000	75.0%	0
Net Expenditure	(3,474)	(3,000)	(4,000)	(1,000)				
<u>502 Grants:Environment</u>								
5100 BEES - Enviro grants	0	750	1,000	250		250	75.0%	
5101 Berwick in Bloom	177	0	0	0		0	0.0%	
Grants:Environment :- Indirect Expenditure	177	750	1,000	250	0	250	75.0%	0
Net Expenditure	(177)	(750)	(1,000)	(250)				
<u>503 Grants:Community</u>								
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	12,001	44,950	32,949		32,949	26.7%	
5201 Hoppa Bus	10,000	10,000	15,000	5,000		5,000	66.7%	
5202 Visitor Welcome	12,747	0	0	0		0	0.0%	
5203 CCTV	5,877	5,292	10,500	5,208		5,208	50.4%	
CP:General :- Indirect Expenditure	28,625	27,293	70,450	43,157	0	43,157	38.7%	0
Net Expenditure	(28,625)	(27,293)	(70,450)	(43,157)				
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	1,106	1,500	394	21	374	75.1%	
Civic Expenditure:Civic Costs :- Indirect Expenditure	3,090	6,246	6,200	(46)	21	(67)	101.1%	1,128
Net Expenditure	(3,090)	(6,246)	(6,200)	46				
6000 plus Transfer from EMR	0	1,128						
Movement to/(from) Gen Reserve	(3,090)	(5,118)						
702 Civic Expenditure:Civic Events								
5450 Remembrance Day	1,485	1,405	2,000	595		595	70.3%	
5451 Riding Bounds	67	8,813	6,000	(2,813)		(2,813)	146.9%	
5452 Other	678	2,035	525	(1,510)		(1,510)	387.6%	
Civic Expenditure:Civic Events :- Indirect Expenditure	2,230	12,253	8,525	(3,728)	0	(3,728)	143.7%	0
Net Expenditure	(2,230)	(12,253)	(8,525)	3,728				

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<u>900 Receipts</u>								
1000 Precept	261,841	269,581	269,581	0			100.0%	
1001 Bank Interest	27	2,155	1,000	(1,155)			215.5%	1
1003 Public Seats	1,500	0	1,000	1,000			0.0%	
1006 Allotment fees	630	312	340	28			91.8%	271
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	182	0	(182)			0.0%	2,182
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	418,546	621,063	202,517			67.4%	2,979
Net Income	415,790	418,546	621,063	202,517				
6000 plus Transfer from EMR	0	1,000						
6001 less Transfer to EMR	8,728	1,979						
Movement to/(from) Gen Reserve	407,062	417,567						
Grand Totals:- Income	415,790	418,546	621,063	202,517			67.4%	
Expenditure	403,551	664,204	866,021	201,817	2,158	199,659	76.9%	
Net Income over Expenditure	12,239	(245,658)	(244,958)	700				
plus Transfer from EMR	5,579	242,238						
less Transfer to EMR	8,728	3,541						
Movement to/(from) Gen Reserve	9,090	(6,961)						