

05/12/2024		Berwick upon Tweed Town Council Current Year											Appendix A
10:38		Detailed Income & Expenditure by Budget Heading 01/11/2024											
		Cost Centre Report											
Month No: 9													
		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer					
		To Date	Budget	Annual	Expenditure	Available		to/from EMR					
101	Admin:Staffing												
4000	Salaries	99006	94384	(4,622)		(4,622)	104.9%						
4001	National Insurance	8471	7551	(920)		(920)	112.2%						
4002	Pensions	12952	5663	(7,289)		(7,289)	228.7%						
4003	Training	2131	2500	369	385	(16)	100.6%						
4004	Travel & Subsistence	589	626	37		37	94.1%						
4006	Staff Memberships	536	1125	589		589	47.6%						
4007	Meetings	465	626	161		161	74.3%						
4010	Payroll Cost	790	900	110		110	87.8%						
4011	Restructuring Costs	10000	10000	0		0	100.0%						
	Admin:Staffing :- Indirect Expenditure	134941	123375	(11,566)	385	(11,951)	109.7%					0	
	Net Expenditure	(134,941)	(123,375)	11566									
102	Admin:Office Costs												
4050	Rent - Office	6250	12500	6250		6250	50.0%						
4052	Rates for office	2120	10000	7880		7880	21.2%						
4053	Electricity	6566	12000	5434		5434	54.7%						
4054	Telecoms	1127	1800	673	273	400	77.8%						
4055	IT Equipment - Hardware	1603	2250	647	41	606	73.1%						
4057	Equipment & Furniture	2218	2500	282	660	(378)	115.1%						
4058	Cleaning	380	281	(99)		(99)	135.4%						
4059	Equipment Replacement Fund	0	1350	1350		1350	0.0%						

	Spent	Annual	Variance	Committed	Funds	% Spent	Transfer
	To Date	Budget	Annual	Expenditure	Available		to/from EMR
Admin:Councillor Costs :- Indirect Expenditure	165	2750	2585	0	2585	6.0%	0
Net Expenditure	(165)	(2,750)	(2,585)				
105 Admin:Statutory Costs							
4200 Insurance - General	2956	1986	(970)		(970)	148.8%	
4201 Insurance - Play Area	2017	1906	(111)		(111)	105.8%	
4202 Insurance - Public Realm	908	863	(45)		(45)	105.2%	
4203 Insurance - Civic Regalia	0	1999	1999		1999	0.0%	
4204 Audit - External	0	1506	1506		1506	0.0%	
4205 Audit - Internal	400	1100	700		700	36.4%	
4206 Legal & Professional Fees	3434	0	(3,434)		(3,434)	0.0%	3434
4207 Election Expenses	0	1688	1688		1688	0.0%	
Admin:Statutory Costs :- Indirect Expenditure	9715	11048	1333	0	1333	87.9%	3434
Net Expenditure	(9,715)	(11,048)	(1,333)				
6000 plus Transfer from EMR	3434						
Movement to/(from) Gen Reserve	(6,281)						
106 Admin:Miscellaneous Costs							
4250 Publications	0	313	313		313	0.0%	
4252 Publicity & Communications	1609	1500	(109)		(109)	107.3%	1088
4253 Corporate Subscriptions	3988	1050	(2,938)	0	(2,938)	379.8%	1263
4254 Meeting Expenses	0	383	383		383	0.0%	
Admin:Miscellaneous Costs :- Indirect Expenditure	5597	3246	(2,351)	0	(2,351)	172.4%	2351
Net Expenditure	(5,597)	(3,246)	2351				

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer
		To Date	Budget	Annual	Expenditure	Available		to/from EMR
6000	plus Transfer from EMR	2351						
	Movement to/(from) Gen Reserve	(3,246)						
201	CS:Public Space Management							
4500	Public Seat Maintenance	10911	2250	(8,661)	56	(8,717)	487.4%	5971
4501	Public Seat Purchases	3333	0	(3,333)		(3,333)	0.0%	3165
4502	Bus Shelter Maintenance	1349	1688	339	302	37	97.8%	553
4503	Bus Shelter Purchases	5930	0	(5,930)		(5,930)	0.0%	5930
4504	Public Realm Works	1030	0	(1,030)		(1,030)	0.0%	1030
4505	Litter Bins	7642	2250	(5,392)		(5,392)	339.6%	6072
4507	War Memorial Maintenance	0	98	98		98	0.0%	
4508	Floral Display Materials	7068	7500	432	53	379	94.9%	
4512	Storage costs	281	0	(281)		(281)	0.0%	
	CS:Public Space Management :- Indirect	37545	13786	(23,759)	411	(24,170)	275.3%	22721
	Expenditure							
	Net Expenditure	(37,545)	(13,786)	23759				
6000	plus Transfer from EMR	22721						
	Movement to/(from) Gen Reserve	(14,824)						
202	CS:Local Service Offices							
4602	Transport	9651	2500	(7,151)		(7,151)	386.0%	
4603	Equipment	2272	2250	(22)		(22)	101.0%	
4605	Depot costs - electricity	2209	4500	2291		2291	49.1%	
4606	Depot costs - water	0	1125	1125		1125	0.0%	
4607	Depot costs - rent	11463	12000	537		537	95.5%	

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer
		To Date	Budget	Annual	Expenditure	Available		to/from EMR
302	Parks & Play Areas:Splash Park							
4750	Electricity - splash park	606	844	238		238	71.7%	
4753	Maintenance	2629	1043	(1,586)		(1,586)	252.0%	
4754	Water Quality Inspections	9200	10000	800		800	92.0%	
4756	Annual Inspection	78	116	38		38	67.2%	
	Parks & Play Areas:Splash Park :- Indirect	12512	12003	(509)	0	(509)	104.2%	0
	Expenditure							
	Net Expenditure	(12,512)	(12,003)	509				
303	Parks & Play Areas:Play Areas							
4801	Maintenance	1375	5000	3625		3625	27.5%	
4803	Annual Inspections	(78)	1101	1179		1179	(7.1%)	
	Parks & Play Areas:Play Areas :- Indirect	1297	6101	4804	0	4804	21.3%	0
	Expenditure							
	Net Expenditure	(1,297)	(6,101)	(4,804)				
401	Promotion:Marketing							
4900	Advertising	0	2250	2250		2250	0.0%	
4902	Website	500	986	486		486	50.7%	
4905	Visitor services Support	7500	0	(7,500)		(7,500)	0.0%	7500
	Promotion:Marketing :- Indirect Expenditure	8000	3236	(4,764)	0	(4,764)	247.2%	7500
	Net Expenditure	(8,000)	(3,236)	4764				
6000	plus Transfer from EMR	7500						
	Movement to/(from) Gen Reserve	(500)						

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer
		To Date	Budget	Annual	Expenditure	Available		to/from EMR
402	Promotion:Autumn Festivals							
4953	HODS	0	2250	2250		2250	0.0%	
	Promotion:Autumn Festivals :- Indirect Expenditure	0	2250	2250	0	2250	0.0%	0
	Net Expenditure	0	(2,250)	(2,250)				
403	Promotion:Festive Lighting							
5000	Maintenance & Installation	1862	10125	8263		8263	18.4%	
5001	Lights & Fittings	2060	0	(2,060)		(2,060)	0.0%	2060
5004	Other Costs	0	249	249		249	0.0%	
	Promotion:Festive Lighting :- Indirect Expenditure	3923	10374	6451	0	6451	37.8%	2060
	Net Expenditure	(3,923)	(10,374)	(6,451)				
6000	plus Transfer from EMR	2060						
	Movement to/(from) Gen Reserve	(1,862)						
500	People and communities							
4906	People and communities salarie	14454	21723	7269		7269	66.5%	
4907	People and communities NI	208	1738	1530		1530	11.9%	
4908	People and comms pensions	721	1303	582		582	55.4%	
4909	Strategic Plan	1731	30000	28269		28269	5.8%	
4911	Strategic Reserve	0	30000	30000		30000	0.0%	
	People and communities :- Indirect Expenditure	17114	84764	67650	0	67650	20.2%	0
	Net Expenditure	(17,114)	(84,764)	(67,650)				

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		To Date	Budget	Annual	Expenditure	Available		to/from EMR
6000	plus Transfer from EMR	20						
	Movement to/(from) Gen Reserve	(411)						
701	Civic Expenditure:Civic Costs							
5400	Mayor Making	(0)	0	0		0	0.0%	
5401	Civic Support	0	1001	1001		1001	0.0%	
5402	Freedom Costs	280	500	220		220	56.0%	
5405	Civic Functions	1260	2392	1132		1132	52.7%	
5407	Other Costs	1760	0	(1,760)		(1,760)	0.0%	1760
5408	Civic Fund	0	1500	1500		1500	0.0%	
5409	War Memorials Reserve	0	5000	5000		5000	0.0%	
	Civic Expenditure:Civic Costs :- Indirect	3299	10393	7094	0	7094	31.7%	1760
	Expenditure							
	Net Expenditure	(3,299)	(10,393)	(7,094)				
6000	plus Transfer from EMR	1760						
	Movement to/(from) Gen Reserve	(1,540)						
702	Civic Expenditure:Civic Events							
5450	Remembrance Day	1550	2130	580		580	72.8%	
5451	Riding Bounds	7824	6674	(1,150)		(1,150)	117.2%	
5452	Other	0	609	609		609	0.0%	
	Civic Expenditure:Civic Events :- Indirect	9374	9413	39	0	39	99.6%	0
	Expenditure							
	Net Expenditure	(9,374)	(9,413)	(39)				

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer
		To Date	Budget	Annual	Expenditure	Available		to/from EMR
900	Receipts							
1000	Precept	364311	364311	0			100.0%	
1001	Bank Interest	2517	1238	(1,279)			203.3%	7
1003	Public Seats	1050	1100	50			95.5%	
1006	Allotment fees	0	700	700			0.0%	
1007	Freedom Fees	150	450	300			33.3%	
1008	Schedule III	0	147000	147000			0.0%	
1009	Charitable Receipts	580	17933	17353			3.2%	583
1011	Hanging Baskets Donations	630	0	(630)			0.0%	
1099	Sundry	5106	0	(5,106)			0.0%	5100
	Receipts :- Income	374344	532732	158388			70.3%	5689
	Net Income	374344	532732	158388				
6001	less Transfer to EMR	5689						
	Movement to/(from) Gen Reserve	368654						
	Grand Totals:- Income	374344	532732	158388			70.3%	
	Expenditure	396345	532105	135760	5836	129924	75.6%	
	Net Income over Expenditure	(22,002)	627	22629				
	plus Transfer from EMR	51520						
	less Transfer to EMR	5689						
	Movement to/(from) Gen Reserve	23829						