

08/01/2025		Berwick upon Tweed Town Council Current Year								Appendix A	
10:14		Detailed Income & Expenditure by Budget Heading 01/12/2024									
		Cost Centre Report									
Month No: 10											
		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to			
		To Date	Budget	Annual	Expenditure	Available		/from EMR			
101	Admin:Staffing										
4000	Salaries	110568	94384	(16,184)		(16,184)	117.1%				
4001	National Insurance	11461	7551	(3,910)		(3,910)	151.8%				
4002	Pensions	14211	5663	(8,548)		(8,548)	250.9%				
4003	Training	2523	2500	(23)	385	(408)	116.3%	360			
4004	Travel & Subsistence	589	626	37		37	94.1%				
4006	Staff Memberships	267	1125	858		858	23.7%				
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	150875	123375	(27,500)	385	(27,885)	122.6%	360			
	Net Expenditure	(150,875)	(123,375)	27500							
6000	plus Transfer from EMR	360									
	Movement to/(from) Gen Reserve	(150,515)									
102	Admin:Office Costs										
4050	Rent - Office	6250	12500	6250		6250	50.0%				
4052	Rates for office	2385	10000	7615		7615	23.9%				
4053	Electricity	7121	12000	4879		4879	59.3%				
4054	Telecoms	1296	1800	504	273	230	87.2%				
4055	IT Equipment - Hardware	2183	2250	67		67	97.0%				
4057	Equipment & Furniture	2893	2500	(393)		(393)	115.7%	30			
4058	Cleaning	405	281	(124)		(124)	144.3%				
4059	Equipment Replacement Fund	0	1350	1350		1350	0.0%				

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/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	1742	1500	(242)		(242)	116.1%	1088
4253	Corporate Subscriptions	5188	1050	(4,138)		(4,138)	494.1%	2463
4254	Meeting Expenses	85	383	298		298	22.2%	
	Admin:Miscellaneous Costs :- Indirect Expenditure	7016	3246	(3,770)	164	(3,934)	221.2%	3551
	Net Expenditure	(7,016)	(3,246)	3770				
6000	plus Transfer from EMR	3551						
	Movement to/(from) Gen Reserve	(3,465)						

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
201	CS:Public Space Management							
4500	Public Seat Maintenance	11466	2250	(9,216)		(9,216)	509.6%	5971
4501	Public Seat Purchases	3343	0	(3,343)		(3,343)	0.0%	3175
4502	Bus Shelter Maintenance	1519	1688	169		169	90.0%	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	7738	2250	(5,488)		(5,488)	343.9%	6072
4507	War Memorial Maintenance	0	98	98		98	0.0%	
4508	Floral Display Materials	7135	7500	365		365	95.1%	
4512	Storage costs	281	0	(281)		(281)	0.0%	
	CS:Public Space Management :- Indirect Expenditure	38443	13786	(24,657)	24	(24,682)	279.0%	22731
	Net Expenditure	(38,443)	(13,786)	24657				
6000	plus Transfer from EMR	22731						
	Movement to/(from) Gen Reserve	(15,712)						
202	CS:Local Service Offices							
4602	Transport	10131	2500	(7,631)		(7,631)	405.2%	
4603	Equipment	2272	2250	(22)		(22)	101.0%	
4605	Depot costs - electricity	2784	4500	1716		1716	61.9%	
4606	Depot costs - water	0	1125	1125		1125	0.0%	
4607	Depot costs - rent	13088	12000	(1,088)		(1,088)	109.1%	
4608	Depot costs rates	4491	6000	1509		1509	74.8%	
4609	LS Staff sals	56284	86625	30341		30341	65.0%	
4610	LS Staff NI	4327	6930	2603		2603	62.4%	
4611	LS staff pensions	5421	5197	(224)		(224)	104.3%	
4613	Vehicle replacement costs	0	7500	7500		7500	0.0%	(7,500)
4614	Seasonal Horticulture Staff	18253	14000	(4,253)		(4,253)	130.4%	

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
CS:Local Service Offices :- Indirect Expenditure		117051	148627	31576	0	31576	78.8%	(7,500)
Net Expenditure		(117,051)	(148,627)	(31,576)				
6000 plus Transfer from EMR		(7,500)						
	Movement to/(from) Gen Reserve	(124,551)						
203 CS:Allotments								
4650 Water Charge		0	522	522		522	0.0%	
4651 Repairs & Maintenance		0	563	563		563	0.0%	
CS:Allotments :- Indirect Expenditure		0	1085	1085	0	1085	0.0%	0
Net Expenditure		0	(1,085)	(1,085)				
301 Parks & Play Areas:Projects								
4701 Play Equipment		7619	8438	819	4461	(3,643)	143.2%	4832
Parks & Play Areas:Projects :- Indirect Expenditure		7619	8438	819	4461	(3,643)	143.2%	4832
Net Expenditure		(7,619)	(8,438)	(819)				
6000 plus Transfer from EMR		4832						
	Movement to/(from) Gen Reserve	(2,788)						
302 Parks & Play Areas:Splash Park								
4750 Electricity - splash park		766	844	78		78	90.8%	
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%	

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
	Parks & Play Areas: Splash Park :- Indirect Expenditure	12673	12003	(670)	0	(670)	105.6%	0
	Net Expenditure	(12,673)	(12,003)	670				
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 Expenditure	1297	6101	4804	0	4804	21.3%	0
	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)						
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)				

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
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	16089	21723	5634		5634	74.1%	
4907	People and communities NI	208	1738	1530		1530	11.9%	
4908	People and comms pensions	897	1303	406		406	68.9%	
4909	Strategic Plan	0	30000	30000		30000	0.0%	
4911	Strategic Reserve	0	30000	30000		30000	0.0%	(30,000)
	People and communities :- Indirect Expenditure	17194	84764	67570	0	67570	20.3%	(30,000)
	Net Expenditure	(17,194)	(84,764)	(67,570)				
6000	plus Transfer from EMR	(30,000)						
	Movement to/(from) Gen Reserve	(47,194)						
501	Grants:Events							
5052	Other Events Grants	6000	15000	9000		9000	40.0%	
	Grants:Events :- Indirect Expenditure	6000	15000	9000	0	9000	40.0%	0
	Net Expenditure	(6,000)	(15,000)	(9,000)				

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
601	CP:General							
5200	Town Improvement Projects	786	0	(786)		(786)	0.0%	767
5203	CCTV	320	0	(320)		(320)	0.0%	
5204	Streetscape/Wayfinding	0	7370	7370		7370	0.0%	
5205	Events	0	1500	1500		1500	0.0%	
5206	Market Insurance	0	4500	4500		4500	0.0%	
	CP:General :- Indirect Expenditure	1106	13370	12264	0	12264	8.3%	767
	Net Expenditure	(1,106)	(13,370)	(12,264)				
6000	plus Transfer from EMR	767						
	Movement to/(from) Gen Reserve	(339)						
602	CP:Neighbourhood Plan							
5251	Stationery & Equipment	431	0	(431)		(431)	0.0%	20
	CP:Neighbourhood Plan :- Indirect Expenditure	431	0	(431)	0	(431)		20
	Net Expenditure	(431)	0	431				
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%	(5,000)

		Income	Annual	Variance	Committed	Funds	%	Transfer to
		To Date	Budget	Annual	Expenditure	Available	Received	/from EMR
	Receipts :- Income	572971	532732	(40,239)			107.6%	8389
	Net Income	572971	532732	(40,239)				
6001	less Transfer to EMR	8389						
	Movement to/(from) Gen Reserve	564582						
	Grand Totals:- Income	572971	532732	(40,239)			107.6%	
	Expenditure	432,287	532105	99818	5120	94699	8220%	
	Net Income over Expenditure	140,684	627	140057				
	plus Transfer from EMR	10,230						
	less Transfer to EMR	8,389						
	Movement to/(from) Gen Reserve	142,525						