08/01/2	2025	Berwick upon	Tweed Town C	Council Current Yo	ear			Appendix A
10:14		Detailed Incor	ne & Expenditi	ure by Budget He	ading 01/12/2024			
		Cost Centre R	eport					
Month I	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
	enditure	(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%	
	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
	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:	Office Costs :- Indirect Expenditure	22534	42681	20147	447	19699	53.8%	30
Net Exp	enditure	(22,534)	(42,681)	(20,147)				
6000	plus Transfer from EMR	30						
	Movement to/(from) Gen Reserve	(22,504)						
103	Admin:Operational Costs							
	Accounting Software	1983	927	(1,056)		(1,056)	213.9%	
	Postage	124	546	422		422	22.6%	
4102	Stationery	637	626	(11)		(11)	101.7%	
4104	MFD - Photocopies and printing	1361	1800	439		439	75.6%	
4105	Photocopier Support	209	695	486		486	30.1%	
4106	TC Website	75	579	504		504	13.0%	
4107	Recruitment	6075	0	(6,075)		(6,075)	0.0%	6075
4108	Bank Charges	175	417	242		242	42.0%	
4109	Office software and email	4718	3375	(1,343)		(1,343)	139.8%	
4110	HR Support and Governance	3444	1200	(2,244)		(2,244)	287.0%	
Admin:	 Operational Costs :- Indirect Expenditure	18800	10165	(8,635)	0	(8,635)	185.0%	6075
	enditure	(18,800)	(10,165)	8635				
6000	plus Transfer from EMR	6075						
	Movement to/(from) Gen Reserve	(12,726)						
104	Admin:Councillor Costs							
4150	Training	149	2000	1851		1851	7.4%	
4151	Travel & Subsistence	17	500	483		483	3.3%	
4152	Supplies - items used by cllrs	0	250	250		250	0.0%	

	Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
	To Date	Budget	Annual	Expenditure	Available		/from EMR
Admin:Councillor Costs :- Indirect Expenditur	e 165	2750	2585	0	2585	6.0%	0
Net Expenditure	(165)	(2,750)	(2,585)				
105 Advaire State state of Coats							
105 Admin:Statutory Costs	2056	1000	(070)		(070)	140.00/	
4200 Insurance - General	2956	1986	` '		(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	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 Expend	liture 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:Publ	c Space Management :- Indirect	38443	13786	(24,657)	24	(24,682)	279.0%	22731
Expend	ture							
Net Exp	enditure	(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:Loca	   Service Offices :- Indirect Expenditure	117051	148627	31576	0	31576	78.8%	(7,500)
	enditure	(117,051)	(148,627)	(31,576)		31370	70.070	(7,500)
		(==:/===/	(= 10,0=1,	(0=,0:0)				
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:Allot	ments :- Indirect Expenditure	0	1085	1085	0	1085	0.0%	0
Net Exp	enditure	0	(1,085)	(1,085)				
301	Parks & Play Areas:Projects							
4701	Play Equipment	7619	8438	819	4461	(3,643)	143.2%	4832
	Play Areas:Projects :- Indirect	7619	8438	819	4461	(3,643)	143.2%	4832
Expend								
Net Exp	enditure 	(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
	Play Areas:Splash Park :- Indirect	12673	12003	(670)	0	(670)	105.6%	0
Expend	iture							
Net Exp	enditure 	(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	1297	6101	4804	0	4804	21.3%	0
Expend	iture							
Net Exp	enditure	(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
Promot	 ion:Marketing :- Indirect Expenditure	8000	3236	(4,764)	0	(4,764)	247.2%	7500
Net Exp	enditure 	(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%	
Promot	 ion:Autumn Festivals :- Indirect Expenditure	0	2250	2250	0	2250	0.0%	0
Net Exp	enditure	0	(2,250)	(2,250)				

	To Date						
	10 Date	Budget	Annual	Expenditure	Available		/from EMR
Promotion:Festive Lighting							
Maintenance & Installation	1862	10125	8263		8263	18.4%	
Lights & Fittings	2060	0	(2,060)		(2,060)	0.0%	2060
Other Costs	0	249	249		249	0.0%	
on:Festive Lighting :- Indirect Expenditure	3923	10374	6451	0	6451	37.8%	2060
enditure	(3,923)	(10,374)	(6,451)				
plus Transfer from EMR	2060						
Movement to/(from) Gen Reserve	(1,862)						
People and communities							
People and communities salarie	16089	21723	5634		5634	74.1%	
People and communities NI	208	1738	1530		1530	11.9%	
People and comms pensions	897	1303	406		406	68.9%	
Strategic Plan	0	30000	30000		30000	0.0%	
Strategic Reserve	0	30000	30000		30000	0.0%	(30,000)
nd communities :- Indirect Expenditure	17194	84764	67570	0	67570	20.3%	(30,000)
enditure	(17,194)	(84,764)	(67,570)				
plus Transfer from EMR	(30,000)						
Movement to/(from) Gen Reserve	(47,194)						
Grants:Events							
Other Events Grants	6000	15000	9000		9000	40.0%	
vents :- Indirect Expenditure	6000	15000	9000	0	9000	40.0%	0
enditure	(6,000)	(15,000)	(9,000)				
	Lights & Fittings Other Costs  On:Festive Lighting :- Indirect Expenditure enditure  Plus Transfer from EMR Movement to/(from) Gen Reserve  People and communities People and communities NI People and communities NI People and comms pensions Strategic Plan Strategic Reserve  Indirect Expenditure  Indirect Expenditure  Indirect Expenditure  Grants:Events Other Events Grants  Vents :- Indirect Expenditure	Lights & Fittings Other Costs Other Costs On:Festive Lighting :- Indirect Expenditure Inditure Other Costs On:Festive Lighting :- Indirect Expenditure Other Costs Other Events Other Events Grants On:Festive Lighting :- Indirect Expenditure Other Events Grants Other Expenditure	Lights & Fittings       2060       0         Other Costs       0       249         On:Festive Lighting :- Indirect Expenditure       3923       10374         Enditure       (3,923)       (10,374)         Pon:Festive Lighting :- Indirect Expenditure       3923       10374         Enditure       (3,923)       (10,374)         Plant Communities       2060       10,374         Movement to/(from) Gen Reserve       (1,862)       10,374         People and communities       208       1738         People and communities NI       208       1738         People and communities NI       208       1738         People and comms pensions       897       1303         Strategic Plan       0       30000         Strategic Reserve       0       30000         Indicate Communities:- Indirect Expenditure       17194       84764         Inditure       (17,194)       (84,764)         Inditure       (47,194)       (47,194)         Movement to/(from) Gen Reserve       (47,194)       (47,194)         Grants:Events       000       15000         Other Events Grants       6000       15000         Events:- Indirect Expenditure       6000 <td>Lights &amp; Fittings       2060       0       (2,060)         Other Costs       0       249       249         In:Festive Lighting :- Indirect Expenditure       3923       10374       6451         Inditure       (3,923)       (10,374)       (6,451)         Inditure       (2060       (1,862)       (1,862)         People and communities       (1,862)       (1,862)       (1,862)         People and communities salarie       16089       21723       5634         People and communities NI       208       1738       1530         People and comms pensions       897       1303       406         Strategic Plan       0       30000       30000         Strategic Reserve       0       30000       30000         Indicate Expenditure       17194       84764       67570         Inditure       (17,194)       (84,764)       (67,570)         Inditure       (47,194)       (47,194)         Inditure       (47,194)</td> <td>  Dights &amp; Fittings   2060   0   (2,060)                                      </td> <td>  Company</td> <td>  Dights &amp; Fittings   2060   0   (2,060)   (2,060)   0.0%    </td>	Lights & Fittings       2060       0       (2,060)         Other Costs       0       249       249         In:Festive Lighting :- Indirect Expenditure       3923       10374       6451         Inditure       (3,923)       (10,374)       (6,451)         Inditure       (2060       (1,862)       (1,862)         People and communities       (1,862)       (1,862)       (1,862)         People and communities salarie       16089       21723       5634         People and communities NI       208       1738       1530         People and comms pensions       897       1303       406         Strategic Plan       0       30000       30000         Strategic Reserve       0       30000       30000         Indicate Expenditure       17194       84764       67570         Inditure       (17,194)       (84,764)       (67,570)         Inditure       (47,194)       (47,194)         Inditure       (47,194)	Dights & Fittings   2060   0   (2,060)	Company	Dights & Fittings   2060   0   (2,060)   (2,060)   0.0%

	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)

		Spent	Annual	Variance	Committed	Funds	% Spent	Transfer to
		To Date	Budget	Annual	Expenditure	Available		/from EMR
Civic Exper	nditure:Civic Costs :- Indirect	3299	10393	7094	0	7094	31.7%	(3,240)
Expenditur		3233	10333	7054		7054	31.770	(3,240)
Net Expend		(3,299)	(10,393)	(7,094)				
Net Experi	uiture	(3,233)	(10,333)	(7,034)				
6000 plu	us Transfer from EMR	(3,240)						
M	ovement to/(from) Gen Reserve	(6,540)						
702 Civ	vic Expenditure:Civic Events							
5450 Re	emembrance Day	1550	2130	580		580	72.8%	
5451 Ric	ding Bounds	7824	6674	(1,150)		(1,150)	117.2%	
5452 Ot	ther	0	609	609		609	0.0%	
Civic Exper	nditure:Civic Events :- Indirect	9374	9413	39	0	39	99.6%	0
Expenditur	re							
Net Expen	diture	(9,374)	(9,413)	(39)				
		Income	Annual	Variance	Committed	Funds	%	Transfer to
		To Date	Budget	Annual	Expenditure	Available	Received	/from EMR
900 Re	eceipts							
1000 Pr	ecept	364311	364311	0			100.0%	
1001 Ba	ank Interest	3010	1238	(1,772)			243.1%	7
1003 Pu	ublic Seats	1050	1100	50			95.5%	
1005 Fe	estive Lights	2000	0	(2,000)			0.0%	2000
1006 All	lotment fees	0	700	700			0.0%	
1007 Fr	eedom Fees	150	450	300			33.3%	
1008 Sc	hedule III	195405	147000	(48,405)			132.9%	
1009 Ch	naritable Receipts	580	17933	17353			3.2%	583
1011 Ha	anging Baskets Donations	660	0	(660)			0.0%	
1099 Su	ındry	5806	0	(5,806)			0.0%	5800

		Income	Annual	Variance	Committed	Funds	%	Transfer to
		To Date	Budget	Annual	Expenditure	Available	Received	/from EMR
		570074	500700	(10.000)			107.50(	2222
Receipt	s :- Income	572971	532732	(40,239)			107.6%	8389
Net Inco	ome 	572971	532732	(40,239)				
6001	less Transfer to EMR	8389						
	Movement to/(from) Gen Reserve	564582						
Grand T	otals:- Income	572971	532732	(40,239)			107.6%	
Expend	iture	432,287	532105	99818	5120	94699	8220%	
Net Inco	ome over Expenditure	140,684	627	140057				
-	nsfer from EMR	10,230						
less Tra	nsfer to EMR	8,389						
Movem	ent to/(from) Gen Reserve	142,525						