

## Detailed Income &amp; Expenditure by Budget Heading 31/08/2022

Month No: 5

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Administration - Central Costs</u>								
1076 Precept	0	299,059	598,117	299,059			50.0%	
1090 Bank Interest	0	280	0	(280)			0.0%	
Administration - Central Costs :- Income	0	299,339	598,117	298,778			50.0%	0
4012 Software, IT and Support	879	5,117	9,500	4,383		4,383	53.9%	
4014 Website	299	359	1,000	641		641	35.9%	
4016 Photocopier	0	622	2,000	1,378		1,378	31.1%	
4019 Recruitment	0	125	500	375		375	25.0%	
4027 Equipment	20	98	1,000	902		902	9.8%	
4030 Telephone	461	2,043	4,000	1,957		1,957	51.1%	
4035 Postage	15	166	250	84		84	66.6%	
4040 Printing and Stationery	73	626	1,000	374		374	62.6%	
4048 Subscriptions	0	2,732	3,500	768		768	78.1%	
4050 Insurance	0	8,691	9,000	309		309	96.6%	
4130 Accountancy/Corporate Gov.	100	200	0	(200)		(200)	0.0%	
4900 Contingency	0	0	2,000	2,000		2,000	0.0%	
Administration - Central Costs :- Indirect Expenditure	1,847	20,780	33,750	12,970	0	12,970	61.6%	0
Net Income over Expenditure	(1,847)	278,558	564,367	285,809				
<u>105 Corporate Management</u>								
1525 Income-Admin Contribution	0	300	0	(300)			0.0%	
Corporate Management :- Income	0	300	0	(300)				0
4000 Salaries	12,895	64,606	169,988	105,382		105,382	38.0%	
4008 Travel and Subsistence	56	456	500	44		44	91.3%	
4010 Conferences and Training	838	1,388	2,579	1,191		1,191	53.8%	
4125 Bank Charges	59	579	1,200	621		621	48.2%	
4130 Accountancy/Corporate Gov.	0	695	3,000	2,305		2,305	23.2%	
4131 Internal Audit	0	300	600	300		300	50.0%	
4132 External Audit	0	0	1,500	1,500		1,500	0.0%	
4135 Legal and Professional	0	0	750	750		750	0.0%	
4140 Employment/Health & Safety	0	50	2,200	2,150		2,150	2.3%	
Corporate Management :- Indirect Expenditure	13,849	68,074	182,317	114,243	0	114,243	37.3%	0
Net Income over Expenditure	(13,849)	(67,774)	(182,317)	(114,543)				
<u>110 Democratic Services</u>								
4200 Elections	0	0	1,500	1,500		1,500	0.0%	
4210 Mayor's Allowance	0	162	2,000	1,838		1,838	8.1%	

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4211 Mayor Making	0	255	1,000	745		745	25.5%	
4212 Civic Events	0	50	500	450		450	10.0%	
4215 Civic Regalia	386	572	500	(72)		(72)	114.5%	
4220 Civic Officers	0	0	500	500		500	0.0%	
Democratic Services :- Indirect Expenditure	<u>386</u>	<u>1,040</u>	<u>6,000</u>	<u>4,960</u>	<u>0</u>	<u>4,960</u>	<u>17.3%</u>	<u>0</u>
Net Expenditure	<u>(386)</u>	<u>(1,040)</u>	<u>(6,000)</u>	<u>(4,960)</u>				
<u>115 Grants (s137)</u>								
4235 General Grants	0	0	10,000	10,000		10,000	0.0%	
4236 Community Centre	0	0	8,000	8,000		8,000	0.0%	
4238 Youth Funding	500	7,364	7,470	106		106	98.6%	
Grants (s137) :- Indirect Expenditure	<u>500</u>	<u>7,364</u>	<u>25,470</u>	<u>18,106</u>	<u>0</u>	<u>18,106</u>	<u>28.9%</u>	<u>0</u>
Net Expenditure	<u>(500)</u>	<u>(7,364)</u>	<u>(25,470)</u>	<u>(18,106)</u>				
<u>116 Revenue Projects</u>								
1082 Income-HSHAZ Comm Engag't Proj	0	8,612	0	(8,612)			0.0%	
1445 BaronsCross TalkComm'ty-Income	0	1,847	0	(1,847)			0.0%	
1446 Get Active Green Spaces-Income	0	1,904	0	(1,904)			0.0%	
Revenue Projects :- Income	<u>0</u>	<u>12,363</u>	<u>0</u>	<u>(12,363)</u>				<u>0</u>
4082 Exp-HSHAZ Comm Engag't Project	0	3,481	0	(3,481)		(3,481)	0.0%	
4244 The Great Places Fund-Costs	6,364	29,037	0	(29,037)		(29,037)	0.0%	
4245 BaronsCross TalkCommunity-Cost	913	1,173	0	(1,173)		(1,173)	0.0%	
Revenue Projects :- Indirect Expenditure	<u>7,277</u>	<u>33,691</u>	<u>0</u>	<u>(33,691)</u>	<u>0</u>	<u>(33,691)</u>		<u>0</u>
Net Income over Expenditure	<u>(7,277)</u>	<u>(21,328)</u>	<u>0</u>	<u>21,328</u>				
<u>125 Corn Square</u>								
1400 Income-Room Hire	132	3,901	19,000	15,099			20.5%	
1403 Income Flat	1,344	6,005	15,000	8,995			40.0%	
Corn Square :- Income	<u>1,476</u>	<u>9,906</u>	<u>34,000</u>	<u>24,094</u>			<u>29.1%</u>	<u>0</u>
4180 Cleaning	371	1,783	3,500	1,717		1,717	50.9%	
4181 Window Cleaning	0	184	600	416		416	30.7%	
4182 Electricity	250	1,180	4,500	3,320		3,320	26.2%	
4183 Gas	146	1,182	4,500	3,318		3,318	26.3%	
4185 Business Rates	1,010	5,055	10,500	5,445		5,445	48.1%	
4186 Water Rates	65	323	1,200	878		878	26.9%	
4187 Repairs and Renewals	812	3,135	4,500	1,365		1,365	69.7%	
4188 Fixtures and Fittings	185	474	2,000	1,526		1,526	23.7%	

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4700 Loan Repayments	0	13,235	27,000	13,765		13,765	49.0%	
Corn Square :- Indirect Expenditure	2,839	26,550	58,300	31,750	0	31,750	45.5%	0
Net Income over Expenditure	(1,363)	(16,644)	(24,300)	(7,656)				
<u>126 The Old Priory Centre</u>								
1401 Income-Rentals	0	0	76,088	76,088			0.0%	
The Old Priory Centre :- Income	0	0	76,088	76,088			0.0%	0
4020 Advertising	0	0	1,000	1,000		1,000	0.0%	
4030 Telephone	0	0	5,000	5,000		5,000	0.0%	
4050 Insurance	0	0	2,658	2,658		2,658	0.0%	
4135 Legal and Professional	2,813	3,063	7,500	4,437		4,437	40.8%	
4180 Cleaning	0	0	500	500		500	0.0%	
4182 Electricity	0	0	3,500	3,500		3,500	0.0%	
4183 Gas	0	0	3,500	3,500		3,500	0.0%	
4185 Business Rates	0	0	18,000	18,000		18,000	0.0%	
4186 Water Rates	0	0	2,000	2,000		2,000	0.0%	
4187 Repairs and Renewals	0	0	13,500	13,500		13,500	0.0%	
4188 Fixtures and Fittings	0	0	9,000	9,000		9,000	0.0%	
4351 Waste	0	0	922	922		922	0.0%	
4375 CCTV	0	0	6,840	6,840		6,840	0.0%	
4900 Contingency	0	0	7,468	7,468		7,468	0.0%	
The Old Priory Centre :- Indirect Expenditure	2,813	3,063	81,388	78,325	0	78,325	3.8%	0
Net Income over Expenditure	(2,813)	(3,063)	(5,300)	(2,237)				
<u>130 Tourist Information</u>								
1010 Income-Commission	86	328	1,000	672			32.8%	
1500 Income-Miscellaneous	0	0	1,000	1,000			0.0%	
1510 Income-Coach trips	204	993	3,300	2,307			30.1%	
1511 Income-Books & Maps	340	1,278	6,300	5,022			20.3%	
1512 Income-Cards	160	606	1,300	694			46.6%	
1513 Income-Souvenirs	361	1,315	5,200	3,885			25.3%	
1514 Income-Food/Drinks	289	1,501	4,200	2,699			35.7%	
1515 Income-Craft	317	588	3,000	2,412			19.6%	
1519 Income-Green Sacks	858	3,900	7,000	3,100			55.7%	
Tourist Information :- Income	2,614	10,507	32,300	21,793			32.5%	0
3010 Costs-Coach Trips	192	1,202	3,000	1,798		1,798	40.1%	
3011 Costs-Books and Maps	0	575	4,500	3,925		3,925	12.8%	
3012 Costs-Cards	170	701	1,000	299		299	70.1%	

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3013 Costs-Souvenirs	2,225	4,786	4,000	(786)		(786)	119.6%	
3014 Costs-Food/Drink	487	1,758	3,500	1,742		1,742	50.2%	
3015 Costs-Craft	346	391	2,200	1,809		1,809	17.8%	
4000 Salaries	4,053	20,520	55,043	34,523		34,523	37.3%	
4028 Green Sacks Purchase	743	3,960	6,000	2,040		2,040	66.0%	
Tourist Information :- Indirect Expenditure	8,215	33,893	79,243	45,350	0	45,350	42.8%	0
Net Income over Expenditure	(5,601)	(23,385)	(46,943)	(23,558)				
<u>201 Open Spaces</u>								
1020 Sale of Assets	0	523	1,000	477			52.3%	
Open Spaces :- Income	0	523	1,000	477			52.3%	0
4000 Salaries	15,602	73,801	208,011	134,210		134,210	35.5%	
4006 Uniforms	81	866	2,500	1,634		1,634	34.6%	
4027 Equipment	180	1,206	2,000	794		794	60.3%	
4187 Repairs and Renewals	0	72	2,000	1,928		1,928	3.6%	
4300 Maintenance	201	1,907	3,000	1,093		1,093	63.6%	
4312 P3 Scheme	0	502	1,000	498		498	50.2%	
4313 Lengthman Scheme	0	76	1,000	925		925	7.5%	
4320 Vehicle Maintenance	406	1,959	3,000	1,041		1,041	65.3%	
4321 Vehicle Fuel	486	2,058	4,000	1,942		1,942	51.5%	
4351 Waste	516	3,652	7,200	3,548		3,548	50.7%	
4355 Tree Management	0	0	2,500	2,500		2,500	0.0%	
4356 Climate Management	0	0	2,500	2,500		2,500	0.0%	
Open Spaces :- Indirect Expenditure	17,471	86,099	238,711	152,612	0	152,612	36.1%	0
Net Income over Expenditure	(17,471)	(85,576)	(237,711)	(152,135)				
<u>202 Depot</u>								
4050 Insurance	0	754	1,000	246		246	75.4%	
4180 Cleaning	0	101	300	199		199	33.5%	
4182 Electricity	52	298	1,200	902		902	24.8%	
4184 Rent	0	2,463	4,876	2,414		2,414	50.5%	
4185 Business Rates	170	856	1,800	944		944	47.5%	
4186 Water Rates	0	88	700	612		612	12.6%	
4187 Repairs and Renewals	25	25	200	175		175	12.5%	
4188 Fixtures and Fittings	0	0	1,000	1,000		1,000	0.0%	
Depot :- Indirect Expenditure	247	4,584	11,076	6,492	0	6,492	41.4%	0
Net Expenditure	(247)	(4,584)	(11,076)	(6,492)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>203 Allotments</u>								
1120 Income-Allotments	215	5,122	6,000	878			85.4%	
Allotments :- Income	215	5,122	6,000	878			85.4%	0
4184 Rent	113	628	1,400	772		772	44.9%	
4186 Water Rates	54	268	600	333		333	44.6%	
4300 Maintenance	127	415	1,000	585		585	41.5%	
Allotments :- Indirect Expenditure	293	1,311	3,000	1,689	0	1,689	43.7%	0
Net Income over Expenditure	(78)	3,811	3,000	(811)				
<u>205 Market</u>								
1402 Income-Market	1,365	5,278	16,000	10,722			33.0%	
1404 Income-Victorian Market	110	110	1,500	1,390			7.3%	
Market :- Income	1,475	5,388	17,500	12,112			30.8%	0
4005 Market Management	360	1,634	7,000	5,367		5,367	23.3%	
4048 Subscriptions	0	384	380	(4)		(4)	101.1%	
Market :- Indirect Expenditure	360	2,018	7,380	5,363	0	5,363	27.3%	0
Net Income over Expenditure	1,115	3,371	10,120	6,750				
<u>220 Central Area Toilets</u>								
4182 Electricity	0	0	750	750		750	0.0%	
4186 Water Rates	58	288	1,500	1,213		1,213	19.2%	
Central Area Toilets :- Indirect Expenditure	58	288	2,250	1,963	0	1,963	12.8%	0
Net Expenditure	(58)	(288)	(2,250)	(1,963)				
<u>225 The Grange Toilets</u>								
4182 Electricity	52	264	1,100	836		836	24.0%	
4186 Water Rates	96	480	2,000	1,520		1,520	24.0%	
4300 Maintenance	0	367	250	(117)		(117)	146.7%	
The Grange Toilets :- Indirect Expenditure	148	1,111	3,350	2,239	0	2,239	33.2%	0
Net Expenditure	(148)	(1,111)	(3,350)	(2,239)				
<u>250 Economic Development</u>								
4023 Newsletter	170	1,020	2,040	1,020		1,020	50.0%	
4230 Events Fund	170	384	4,000	3,616		3,616	9.6%	
4370 Leominster in Bloom	0	500	500	0		0	100.0%	
4375 CCTV	0	5,669	12,000	6,331		6,331	47.2%	

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4380 Festive Lights	0	15,796	17,500	1,704		1,704	90.3%	
Economic Development :- Indirect Expenditure	340	23,370	36,040	12,670	0	12,670	64.8%	0
Net Expenditure	(340)	(23,370)	(36,040)	(12,670)				
<u>260 Capital Projects</u>								
1081 Funded From Earmarked Reserves	0	0	20,000	20,000			0.0%	
Capital Projects :- Income	0	0	20,000	20,000			0.0%	0
4700 Loan Repayments	0	7,603	15,200	7,597		7,597	50.0%	
4715 Secret Garden-Loan Funded	0	252	0	(252)		(252)	0.0%	
Capital Projects :- Indirect Expenditure	0	7,856	15,200	7,344	0	7,344	51.7%	0
Net Income over Expenditure	0	(7,856)	4,800	12,656				
<u>300 Planning and Highways</u>								
4240 Travel Fund	0	0	4,500	4,500		4,500	0.0%	
Planning and Highways :- Indirect Expenditure	0	0	4,500	4,500	0	4,500	0.0%	0
Net Expenditure	0	0	(4,500)	(4,500)				
<u>901 Earmarked Reserves</u>								
9000 Election Reserve	0	0	16,045	16,045		16,045	0.0%	
9001 CCTV Reserve	0	0	4,500	4,500		4,500	0.0%	
9002 Town Centre Enhancements	0	0	20,000	20,000		20,000	0.0%	
9003 Equipment Rolling Programme	0	12,750	21,325	8,575		8,575	59.8%	
9004 Play Equipment Reserve	0	0	15,500	15,500		15,500	0.0%	
9005 Precept Support Reserve	0	0	18,595	18,595		18,595	0.0%	
9006 Youth Projects	0	0	5,380	5,380		5,380	0.0%	
9007 Capital Receipts Reserve	0	0	13,513	13,513		13,513	0.0%	
9008 Unspent Loans	0	0	141,084	141,084		141,084	0.0%	
9009 The Great Place	0	0	90,000	90,000		90,000	0.0%	
Earmarked Reserves :- Indirect Expenditure	0	12,750	345,942	333,192	0	333,192	3.7%	0
Net Expenditure	0	(12,750)	(345,942)	(333,192)				
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Grand Totals:- Income	5,779	343,448	785,005	441,557			43.8%	
Expenditure	56,642	333,840	1,133,917	800,077	0	800,077	29.4%	
Net Income over Expenditure	(50,863)	9,608	(348,912)	(358,520)				
Movement to/(from) Gen Reserve	(50,863)	9,608						

## **2022/23 Months 5 Budget Notes**

These notes are intended to accompany the budget reports for the end of months 3 of 2022/23 financial year. Comments on expenditure and income are listed by budget heading and cost centre.

### **101: Administration – Central Costs**

#### **4012: Software, IT and Support**

- Usual spend at the beginning of the financial year.

#### **4016: Photocopier**

- Current service contract currently being renegotiated.

#### **4035: Postage**

- Large amount of postage due to allotment invoices being sent out. Very little postage for the rest of the year.

#### **4040: Printing and Stationery**

- Rising cost of paper and initial order of stationery for year.

#### **4048: Subscriptions**

- Usually due at the beginning of the financial year.

#### **4050: Insurance**

- Due at the beginning of the financial year.

### **105: Corporate Management**

#### **4008: Travel and Subsistence**

- Increase due to travel claims for fuel by staff and car parking for volunteers. Fuel cards for cover town council vehicles only.

### **110: Democratic Services**

#### **4215: Civic Regalia**

- Unexpected purchase of Civic awards for the next three years and also a Deputy Mayors gown.

### **115: Grants**

#### **4238: Youth Funding**

- Funds to be reallocated from earmarked reserves (£2970) into the Youth Funding as resolved at the meeting of F&GP minute 07/22(c).

### **125: Corn Square**

#### **4187: Repairs and Renewals**

- To include expected repair of longcase clock.

### **201: Open Spaces**

#### **4006: Uniforms**

- New staff member allocation added to the usual requirements at this time of year.

#### **4027: Equipment**

- Includes tow bar for Ford Transit required at short notice.

#### **4300: Maintenance**

- To include allotment inspection app service that was anticipated in last year's budget but following installation fell into 2022/23 budget.

#### **4312: P3 Scheme**

- Repairs made to Herefordshire Trail before relaunch.

#### **4320: Vehicle Maintenance**

- Includes tax and MOT's and mower repairs/maintenance.

### **203: Allotments**

#### **4300: Maintenance**

- Water issue resolved by Welsh Water but increased pressure has resulted in several leaks requiring attention.

### **205: Market**

#### **4048: Subscriptions**

- Due at the beginning of the year but slightly more than anticipated.

### **250: Economic Development**

#### **4370: Leominster in Bloom**

- Full allocation for sponsorship paid.