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| <b>Meeting</b>          | Full Council                                              |
| <b>Date</b>             | 20 <sup>th</sup> February 2024                            |
| <b>Report Title</b>     | Budget Report to Month 10 (31 <sup>st</sup> January 2024) |
| <b>Agenda Reference</b> | 13a                                                       |
| <b>Author</b>           | Jodie Smart, Finance Officer and Deputy RFO               |

### Officer's Recommendation:

To note.

### Income and Expenditure against budget Balances as of 31<sup>st</sup> January 2024

| Total Revenue Budgets                             | Total Expenditure Budgets               | Actual Income to 31 <sup>st</sup> January 2024                                                                                                        | Actual Expenditure to 31 <sup>st</sup> January 2024     |
|---------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| £1,039,778                                        | £1,116,781                              | £1,029,839                                                                                                                                            | £917,209                                                |
| % Income                                          |                                         | % Expenditure                                                                                                                                         |                                                         |
| Expected at 31 <sup>st</sup> January 2024         | Actual at 31 <sup>st</sup> January 2024 | Expected at 31 <sup>st</sup> January 2024                                                                                                             | Actual at 31 <sup>st</sup> January 2024                 |
| 83.33%                                            | 99.0%                                   | 83.33%                                                                                                                                                | 88.86% (removing the committed expenditure for the GMF) |
| <b>Variances to note &lt;68.33% or &gt;98.33%</b> |                                         |                                                                                                                                                       |                                                         |
| <b>101 Administration</b>                         |                                         |                                                                                                                                                       |                                                         |
| 1176 Precept                                      | 100%                                    | Full precept received for 2023/24                                                                                                                     |                                                         |
| 1177 Council Tax Support Grant                    | 100%                                    | Full CTSG received for 2023/24                                                                                                                        |                                                         |
| 1184 CIL & S106 Receipts                          | 0.0%                                    | CIL receipts received, not budgeted for.                                                                                                              |                                                         |
| 1190 Interest Received                            | 499.8%                                  | Dividend on CCLA investment and interest on savings accounts increased due to interest rate rises.                                                    |                                                         |
| 1195 FIT payment                                  | 279.3%                                  | Payment received, over budgeted amount.                                                                                                               |                                                         |
| 1199 Miscellaneous Income                         | 0.0%                                    | Income not budgeted for. Recharge legal fees for bowls club lease renewal. First aid training provided to West Swindon Parish Council (see 4504/501). |                                                         |
| 4007 Councillors' Allowances                      | 61.4%                                   | Some members refusing allowances. Annual increase declined at December 2023 Full Council.                                                             |                                                         |
| 4008 Professional Services                        | 0.0%                                    | Not called for to date.                                                                                                                               |                                                         |
| 4011 Photocopier Lease & Charges                  | 57.9%                                   | Supplier has not invoices first quarter for smaller printer. Advised but not pursued by supplier.                                                     |                                                         |



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| 4012 Insurance                    | 193.2%  | Prepayment into 2024/25 to be completed.                                                                                                                 |
| 4013 Insurance Claims             | 58.8%   | Motorbike repairs and excess for Goupil.                                                                                                                 |
| 4018 Stationery                   | 65.9%   | Not fully required. Budget reduced for 24/25.                                                                                                            |
| 4019 Postage                      | 105.7%  | Stock of stamps purchased. Franking machine collection fee £75.                                                                                          |
| 4020 Staff Training               | 25.2%   | Refunds for training organised in 2022/23 received. Training planned for Q4.                                                                             |
| 4021 Councillor Training          | 11.3%   | No external training required to date.                                                                                                                   |
| 4025 IT Equipment                 | 56.5%   | Ad hoc purchases to date. One laptop replacement purchased. Some repairs to be invoiced.                                                                 |
| 4215 Subscriptions                | 112.1%  | SLCC paid to 28.02.24, National Allotment Society paid to 18.09.23, SAC annual fee paid.                                                                 |
| 4220 Legal Fees                   | (18.8%) | Accrual on nominal, awaiting legal matters to conclude.                                                                                                  |
| 4480 Climate Change               | 0.0%    | Not required to date. Project at inception stage. Unlikely to utilise full budget this FY.                                                               |
| 4491 Square Card Receipts Charges | 0.0%    | New line for 23/24. Charges on card payments received. Not budgeted for.                                                                                 |
| 4510 Workwear                     | 106.9%  | Uniform order in process plus new starter.                                                                                                               |
| 4600 New Office Equipment         | 1.2%    | Ad hoc, small purchases to date. Planned purchases for Q4.                                                                                               |
| 4702 Defib Expenses/Maintenance   | 0.0%    | Electrical installation – Church to be invoiced to contra.                                                                                               |
| 4999 Sundries                     | 113.8%  | Bulk refreshment orders processed. Staff Larder to become available from November. Budget requires increasing in 24/25 due to increase in staff numbers. |
| <b>102 Office Expenditure</b>     |         |                                                                                                                                                          |
| 1000 Hire of Premises             | 42.3%   | Room hire to be advertised. Unlikely to reach budgeted income in 23/24.                                                                                  |
| 4040 Covid 19/Staff Larder        | 53.4%   | Use late winter/early spring. Reinstated in November 23. Credit Card used to purchase so will show in accounts from Jan '24 with 2-month delay.          |
| 4102 Health & Safety              | 0.1%    | Not required to date.                                                                                                                                    |
| 4105 Alarm Fire/Intruder          | 65.3%   | Slightly overbudgeted.                                                                                                                                   |
| 4106 Sanitary Waste               | 38.1%   | Invoice paid to end Feb 2024. Overbudgeted.                                                                                                              |
| 4107 Contracts & Agreements       | 95.5%   | Water filter paid to 07.04.24.                                                                                                                           |
| 4112 Room Hire Sundries           | 51.6%   | Reduced room hire.                                                                                                                                       |
| <b>302 Play Areas</b>             |         |                                                                                                                                                          |
| 1410 Play Area Grant              | 0.0%    | Not achieved to date.                                                                                                                                    |
| 4305 Play Equipment Repairs       | 32.7%   | Planned maintenance in progress as approved at POS Committee October meeting.                                                                            |
| 4306 Play area inspections        | 0.0%    | Annual inspections performed in Q4 of financial year.                                                                                                    |
| 4316 Play Area Refurbishment      | 0.0%    | Trent Road commitment (purchase order) processed, to be paid from EMR.                                                                                   |



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| 4518 Surface Repairs                                                                 | 35.4%  | As 4305                                                                                                                                   |
| <b>305 Leisure Gardens</b>                                                           |        |                                                                                                                                           |
| 1004 Leisure Garden Tenants                                                          | 110.8% | All 2023/24 invoices raised. Prepayment into 2024/25 for rents April - September 2024 completed.                                          |
| 4310 Leisure Garden Maintenance                                                      | 1.6%   | Not required to date. Balance is difference between income and expenditure, remainder to EMR at year end for Leisure Garden improvements. |
| 4315 Leisure Garden Water Rates                                                      | 108.7% | Invoice to YE processed. Slightly overbudget.                                                                                             |
| <b>307 Parks &amp; Open Spaces</b>                                                   |        |                                                                                                                                           |
| 1008 Community Forest                                                                | 0.0%   | Grant not yet achieved for 23/24.                                                                                                         |
| 1183 Grounds Maintenance Work                                                        | 52.8%  | Summer season invoiced. Unlikely to achieve full budget.                                                                                  |
| 4006 General Maintenance                                                             | 27.7%  | Ad hoc consumables etc.                                                                                                                   |
| 4009<br>4017<br>4027<br>4102<br>4104<br>4105<br>4106<br>4107<br>4110<br>4111<br>4304 | 0.0%   | Budgeted for GMF – not required to date.                                                                                                  |
| 4026 Medical Expenses                                                                | 59.0%  | Further invoices expected.                                                                                                                |
| 4020 Staff Training                                                                  | 47.9%  | Training planned for Q4.                                                                                                                  |
| 4033 Staff Licences                                                                  | 0.0%   | Not required to date.                                                                                                                     |
| 4040 Covid 19/Staff Larder                                                           | 52.0%  | Staff larder reintroduced from November. Credit card used for purchases so will show in accounts from Jan '24, 2 months in arrears.       |
| 4101 Utilities                                                                       | 16.8%  | Budgeted for part year in GMF.                                                                                                            |
| 4200<br>Bus shelter and repairs                                                      | 0.0%   | Maintenance planned for Q4.                                                                                                               |
| 4206 Great Western Climate Tree                                                      | 9.0%   | From EMR at Year End                                                                                                                      |
| 4301 Arboricultural Work                                                             | 6.9%   | Minimal works required to date. Balance to EMR at YE to build fund for 24/25 tractor and flail hire.                                      |
| 4304 Bin Collections                                                                 | 0.0%   | No expenditure required to date.                                                                                                          |
| 4308 Notice Boards, Seats & Bins                                                     | 28.0%  | Two bins purchased to date.                                                                                                               |
| 4309 Horticultural Work                                                              | 23.6%  | Bulk of budget required in Q3/Autumn. Unlikely to require full budget.                                                                    |
| 4350 Vandalism                                                                       | 25.9%  | Not fully required to date.                                                                                                               |
| 4506 Fuel                                                                            | 57.9%  | Fuel costs reduced since budgeting. Vehicles off road for repairs.                                                                        |
| 4507 Road Fund Licence                                                               | 141.8% | Tax to November and December 2024 – prepayments to process.                                                                               |



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| 4509 Servicing and Maintenance (Vehicles) | 181.2% | Repairs to off-hired sweeper £12k to come from general reserve but must be paid through an expenditure code.                                                                      |
| 4511 Vehicle Tracking                     | 115.5% | Will be overspent as per F&P report 18.07.23                                                                                                                                      |
| 4514 Grass Cutting M/C Lease              | 97.9%  | £4,999.88 used for purchase of 2 <sup>nd</sup> mower as per FC062 26 July 2022. Lease costs for 1 <sup>st</sup> mower paid to Feb 2024.                                           |
| 4515 Grass Cutting M/C Maint              | 101.6% | £1,798.41 Used for purchase of 2 <sup>nd</sup> mower as per FC062 26 July 2022. £889 paid for mower repair. Service plan paid to Feb 2024. Mower tyre repairs taking over budget. |
| 4517 Litter, Cleansing & Gritting         | 105.4% | Further bulk bin bag order made. Underbudgeted.                                                                                                                                   |
| 4524 Vehicle Electricity (Fuel)           | 16.9%  | Invoice processed to 31.10.23.                                                                                                                                                    |
| 4604 Festive enhancements                 | 32.6%  | Spent in Q3. Credit Card transactions to process – 2 month delay.                                                                                                                 |
| 4615 New Machinery                        | 3.3%   | Not required to date.                                                                                                                                                             |
| 4633 Street Sweeper Lease                 | 106.3% | Supplier missed invoicing in 22/23 taking over budget for 23/24.                                                                                                                  |
| 4634 Street Sweeper Maintenance           | 55.3%  | Over budgeted to form rolling EMR for potential replacement or large repairs. To GR at current YE to partly contra £12k expenditure on off hire sweeper (4509/307).               |
| 4700 PWLB Repayment                       | 0.0%   | To EMR at YE to reduce precept requirement for 24/25.                                                                                                                             |
| <b>401 Newsletter</b>                     |        |                                                                                                                                                                                   |
| 1001 Advertising                          | 519.3% | Community Development Officer drastically increased revenue.                                                                                                                      |
| 4400 Newsletter Printing                  | 100.6% | All issues now paid for. Slightly overbudget due to improved paper quality.                                                                                                       |
| 4403 Newsletter Distribution              | 100.0% | Final issue purchase order processed.                                                                                                                                             |
| 4404 Newsletter Artwork                   | 66.7%  | Awaiting final issue invoice.                                                                                                                                                     |
| <b>402 Community Development</b>          |        |                                                                                                                                                                                   |
| 1005 Community Development Grant          | 12.3%  | Not fully achieved to date.                                                                                                                                                       |
| 1009 Memorial Benches                     | 48.9%  | One order in process.                                                                                                                                                             |
| 1210 Mem Café income & Donations          | 0.0%   | Donations received, not budgeted for.                                                                                                                                             |
| 1220 Football Pitch Income                | 0.0%   | New income - not budgeted for in error.                                                                                                                                           |
| 1400 I&L Events Income                    | 0.0%   | Not budgeted for – contra expenditure at 4629/402 and 4402/402.                                                                                                                   |
| 4000 Salaries                             | 63.5%  | Change in staffing since budgeting.                                                                                                                                               |
| 4002 Memory Café Salaries                 | 178%   | First six months covered by grant – expenditure transferred from EMR to cover. Budget will show 100% overspend which is covered by the grant.                                     |
| 4212 Christmas Activities                 | 101.7% | All activities now complete. Slightly overbudget.                                                                                                                                 |



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| 4320 Youth Engagement          | 23.3%  | Majority expenditure to date covered by EMR 339. Planned expenditure to utilise remaining budget.                                                           |
| 4331 Memory Café Consumables   | 56.1%  | Under review by CD Team.                                                                                                                                    |
| 4332 CD Aspirations            | 34.7%  | Under review by CD Team.                                                                                                                                    |
| 4401 Web Site & Social Media   | 34.5%  | Not fully required to date.                                                                                                                                 |
| 4412 Branding                  | 49.0%  | Not fully required to date.                                                                                                                                 |
| 4413 Consultation/Events       | 0.0%   | Not required to date                                                                                                                                        |
| 4418 Memorial Benches          | 64.7%  | One application processed.                                                                                                                                  |
| <b>501 Community Transport</b> |        |                                                                                                                                                             |
| 1002 Community Transport Fares | 128.2% | Use of bus increased significantly.                                                                                                                         |
| 1003 BSOG                      | (50%)  | Grant processed in October annually. Grant application in December 2023 cover part of 22/23 so included in 22/23 year end accounts. Awaiting grant payment. |
| 4500 Bus Tax & Insurance       | 138.6% | Insurance paid to January 2025 – Prepayment to process.                                                                                                     |
| 4501 Bus Fuel Costs            | 107.9% | Increased usage.                                                                                                                                            |
| 4502 Bus Servicing & Repairs   | 33.9%  | Not fully required to date.                                                                                                                                 |
| 4504 Bus Driver Training       | 132.9% | First aid training complete. Contra income of £432 at 1199/101 as West Swindon PC joined training.                                                          |
| 4505 Bus Admin/Misc            | 231.1% | Parking ticket paid.                                                                                                                                        |
| <b>605 Capital Projects</b>    |        |                                                                                                                                                             |
| 4705 GMF Build                 | 0.0%   | Not budgeted for as covered by Public Works Loan.                                                                                                           |
| 4622 Councillor Devices        | 36.9%  | Only one device required.                                                                                                                                   |