

WEST SWINDON PARISH COUNCIL

AGENDA ITEM NO: 4

Report To: Finance & Staffing Committee **Date:** 27 January 2025
Contact Officer: Paula Harrison
Subject: Income & Expenditure Q3

1. Income & Expenditure

Councillors have been provided with the Income & Expenditure report for quarter 3 up to 31st December 2024. This report shows the amount and percentage of expenditure. Quarter three represents progression of 75% through the year, however, it should be noted that expenditure does not generally fall equally across the quarters. For ease of highlighting spend, 75% will be used as a marker for expenditure being on or off track from the budget.

Aside from earmarked reserve funding, the total budget expenditure at Quarter 3 is at 71.7% of the annual budget. All things considered this is reasonable position at this point of the financial year.

The following highlights provide a snapshot of the current financial position to focus on any potential anomalies that have been identified within the accounts.

2. Income Summary

		Actual	Current	Budget
		Current Mnth	Budget	Variance
	Income Detail			
1076	Precept	1145463	1145463	0
1080	Bank Interest Received	1435	0	(1,435)
1090	C/Tax Support Grant	22053	22053	0
1140	Grants Received	2400	0	(2,400)
1200	Blagrove-Frankland Road	156	850	694
1300	Grounds Income	7285	16000	8715
1500	Recycling Scrap Metal	224	0	(224)
	Total Income	1179016	1184366	5350

Income is on track with payments from Property Services for village centre income anticipated.

3. Variances by Cost Centre/Cost Code

110 - Payroll

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
110	Payroll	31.12.24	Annual	Annual	Available		
4000	Office Staff Contractors	180	0	(180)	(180)	0.0%	
4001	Office Staff Salaries	118607	167054	48447	48447	71.0%	
4002	Staff - Delivery	324870	454421	129551	129551	71.5%	
4004	Temporary Staff	160	10000	9840	9840	1.6%	
4080	Councillor's Allowance	1409	9095	7686	7686	15.5%	
	Payroll :- Indirect Expenditure	445226	640570	195344	195344	69.5%	

Budgets for 4004 Temporary Staff and 4080 Councillors Allowances are underspent and will remain so. Staffing has held a vacancy for an Parish Operative for the last 4 months and Deputy Clerk for 3 months. These vacancies have offset increases in the national pay award that would have created an overspend. It is likely that there will be a slight underspend by the end of the financial year. **Flagged red – two staff vacancies are likely to create a £50,000 underspend.**

120 – Training & Expenses

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
120	Expenses						
4050	Staff Expenses	26	200	174	174	13.2%	
4090	Chair's Expenses	0	200	200	200	0.0%	
4100	Councillor's Expenses	0	200	200	200	0.0%	
4110	Training/Conferences	4898	4000	(898)	(898)	122.5%	
	Expenses :- Indirect Expenditure	4925	4600	(325)	(325)	107.1%	

The 4110 Training budget is overspent but underspend across the other lines means the cost centre will be slightly overspent. **Flagged green as no further significant expenditure anticipated.**

130 – Office Administration

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
130	Office Administration						
4160	Photocopier Lease	516	300	(216)	(216)	172.1%	
4170	Photocopies	364	500	136	136	72.8%	
4190	Telephone & Mobiles	1361	2500	1139	1139	54.4%	

4210	Stationery		618	500	(118)	(118)	123.5%	
4220	Postage		23	50	27	27	45.7%	
4221	Bank Charges		278	380	102	102	73.2%	
4230	Miscellaneous		44	0	(44)	(44)	0.0%	
Office Administration :- Indirect Expenditure			3204	4230	1026	1026	75.8%	

4160 Photocopier Lease budget will overspend, future budget needs to increase. Code 4210 Stationery includes some expenditure on consumables/health and safety items which will be journalled out and should balance at the end of the year. **Flagged green - no concerns.**

140 – IT, Broadband, Software

			Spent	Budget	Variance	Funds	% Spent	
			31.12.24	Annual	Annual	Available		
140	Computer Costs							
4260	Broadband		242	600	358	358	40.4%	
4270	Software		2025	4000	1975	1975	50.6%	
4280	Computer Hardware		1939	1500	(439)	(439)	129.3%	
4290	Computer System Support		1773	300	(1,473)	(1,473)	591.1%	
4310	Website Maint/Hosting		292	2000	1708	1708	14.6%	
Computer Costs :- Indirect Expenditure			6271	8400	2129	2129	74.7%	

Overall expenditure is slightly higher than budgeted, primarily due to acquiring Youmanage HR software. The cost centre should end slightly over budget. **Flagged Amber – no concerns.**

150 – General Administration

			Spent	Budget	Variance	% Spent	
			31.12.24	Annual	Annual		
150	General Administration						
4350	Election Expenses		0	7000	7000	0.0%	
4370	Newsletter		0	500	500	0.0%	
4380	Professional Fees		2468	6000	3532	41.1%	
4390	Legal Fees		0	5000	5000	0.0%	
4395	Planning Fees		0	500	500	0.0%	
4400	Audit Fees		2600	2700	100	96.3%	
4410	Local Council Insurance		18843	20000	1157	94.2%	
4420	Subscriptions/Membership		2522	2700	178	93.4%	
4440	Engagement/Meetings		254	250	(4)	101.6%	
4725	Grounds Maintenance SLA		92	0	(92)	0.0%	
General Administration :- Indirect Expenditure			26778	44650	17872	60.0%	

Expenditure on track. **Flagged green - no concerns.**

160 – Operational Overheads

		Spent	Budget	Variance	% Spent	
		31.12.24	Annual	Annual		
160	Operational Overheads					
4011	Rates	20981	16785	(4,196)	125.0%	Red
4012	Water	430	3000	2570	14.3%	Yellow
4014	Electricity & Gas	3377	6000	2623	56.3%	
4016	Clothing & PPE	1036	3000	1964	34.5%	
4017	Equipment Hire	0	1500	1500	0.0%	
4018	Equipment Maintenance	1728	2250	522	76.8%	
4019	Fuel	15888	32000	16112	49.7%	
4020	Machinery Maintenance	11264	12700	1436	88.7%	
4021	Vehicles	49070	69000	19930	71.1%	
4022	Hand Tools	1991	3000	1009	66.4%	
4023	Mowing & Grounds Fleet	0	42528	42528	0.0%	Green
4024	Depot - Rent/SCharge	62906	62000	(906)	101.5%	
4026	Vehicle Lease Costs	16372	31000	14628	52.8%	Yellow
4027	Depot Furnishing	1595	2000	405	79.8%	
4028	Depot Maintenance	1261	2000	739	63.0%	
4029	Machinery	1861	10000	8139	18.6%	Red
4030	Vehicles Maintenance	3990	0	(3,990)	0.0%	Yellow
	Operational Ovrhds :- Indirect Expenditure	193750	298763	105013	64.9%	Yellow

The operational overheads budget can be challenging to predict due to unforeseen mechanical failures/repairs. That said, expenditure is reasonably on track. It is likely that 4026 Vehicle lease costs may be slightly under budget. 4021 Vehicles will be over budget in the region of £8000 once the sale of the second electric tipper is completed. This will be moderated by reserves. The overall cost centre expenditure is expected to end slightly overbudget. **Flagged Amber – likely overbudget.**

210 – Projects/Events

		Spent	Budget	Variance	% Spent	
		31.12.24	Annual	Annual		
210	Projects/Events					
4470	Community Celebrations	807	1000	193	80.7%	
4480	Other Events	37	0	(37)	0.0%	
4540	Defibrillator/Comm Safety	4527	0	(4,527)	0.0%	Red
	Projects/Events :- Indirect Expenditure	5371	1000	(4,371)	537.1%	Red

Grant and donation income of £2800 offset the overspend on 4540 Defibrillators. It is likely that

this cost centre will remain just over £1500 overspent due to unbudgeted expenditure on defibrillators. **Flagged red – planned overspend.**

220/230 - Grants/Youth

		Spent	Budget	Variance	% Spent	
		31.12.24	Annual	Annual		
220	Community Grants					
4752	Volunteer Reward Grant	363	1800	1437	20.2%	
230	Youth Development/Club					
4520	Youth Development/Club	0	5000	5000	0.0%	
4550	Grants Local Organisations	10001	10000	(1)	100.0%	
4560	Grants West Library	0	14000	14000	0.0%	

Grants to local organisations is on track and completed. A small expenditure has been made under the volunteer reward grant (no funds accrued this year). The youth development project with Swindon ATB will get underway in March with around 30% of the expenditure against 4520 Youth Development. Due to no projects or applications being received to date, it is likely that the £14,000 allocated to the West Swindon library will be unspent. The Council may wish to move this to an earmarked reserve for the library for future expenditure/collaboration.

Flagged red – significant underspend.

330 – Play Areas

		Spent	Budget	Variance	% Spent	
		31.12.24	Annual	Annual		
330	Play Areas					
4590	Play Maintenance	32527	12000	(20,527)	271.1%	
4710	Play Safety Inspections-Ext	1603	1700	97	94.3%	
4720	Play Renewal Fund	4023	81000	76977	105.0%	
	Play Areas :- Indirect Expenditure	38153	94700	56547	125.8%	

The overspend in 4590 Play Maintenance was agreed due to an £32,000 underspend on the Play Renewal Fund in the previous year. There is a coding correction to remove £4023 from the 4720 expenditure to 4590 Play Maintenance. The 4720 Play Renewal Fund is aimed to be allocated to Earmarked Reserves in order to be combined with the next year's 4720 budget allocation for a large scale play area upgrade at Shaw Ridge. **Flagged amber – planned underspend for earmarked reserves.**

430 – General Maintenance

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
430	General Maintenance						
4695	Fencing	454	2000	1546	1546	22.7%	
4697	Highways Small Projects	0	500	500	500	0.0%	
4751	Volunteer Equipment	0	300	300	300	0.0%	
4810	General Consumables	154	0	(154)	(154)	0.0%	
4820	Allotment Development	104	0	(104)	(104)	0.0%	
4850	Health and Safety	45	0	(45)	(45)	0.0%	
	General Maint :- Indirect Expenditure	757	2800	2043	2043	27.0%	

Further expenditure is planned under the Fencing budget for graffiti walls. **Flagged green – no concerns.**

505 – Delivery Consumables

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
505	Delivery Consumables						
4013	Bin Liners	2505	0	(2,505)	(2,505)	0.0%	
4015	Service Delivery Consumables	3431	18000	14569	14569	19.1%	
	Delivery Consumables :- Indirect	5936	18000	12064	12064	33.0%	

There is an underspend on consumables that is likely to continue to the end of the year. **Flagged amber – predicted underspend.**

510 – Parish Maintenance

		Spent	Budget	Variance	Funds	% Spent	
		31.12.24	Annual	Annual	Available		
510	Parish Maintenance	7285	16000	8715		45.5%	
4870	Street Furniture/Art	312	0	(312)	(312)	0.0%	
4880	Seats	0	5000	5000	5000	0.0%	
4890	Litter/Dog Bins	2680	3000	320	320	89.3%	
4900	Floral Planting	10166	6800	(3,366)	(3,366)	149.5%	
4910	New Planters	822	500	(322)	(322)	164.3%	
		13980	15300	1320	1320	91.4%	

Parish maintenance includes expenditure relating to village centre maintenance and outdoor

planting. It was anticipated that there would be an overspend on this budget due to improvements in planting at the village centres. This is offset by a £15,000 income for these centres. ***Flagged green – no concerns.***

Summary:

West Swindon Parish Council is predicted to end the financial year with an underspend primarily generated from staff vacancies.

Paula Harrison
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