

Detailed Income & Expenditure by Budget Heading 31/12/25

Month No: 9

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
101 Administration									
1076 Precept		0	698,772	698,772	0			100.0%	
1090 Interest Received		3,056	28,968	25,000	(3,968)			115.9%	
1100 Grants & Donation Received		165	6,110	0	(6,110)			0.0%	4,594
1999 Other Income		88	116	0	(116)			0.0%	
Administration :- Income		3,309	733,966	723,772	(10,194)			101.4%	4,594
4000 Staff Salary		9,696	89,813	126,000	36,187		36,187	71.3%	
4010 PAYE and NI		1,202	14,834	15,700	866		866	94.5%	
4020 Pension		1,851	22,516	29,525	7,009		7,009	76.3%	
4100 Staff Expenses		25	738	525	(213)		(213)	140.6%	
4110 Training		189	2,473	2,850	377		377	86.8%	
4130 Bank Charges		109	808	1,150	342		342	70.2%	
4140 Ellis Whittam		0	2,760	2,850	90		90	96.9%	
4150 Audit Fees		0	2,155	2,400	245		245	89.8%	
4160 Professional Fees		500	2,750	3,150	400		400	87.3%	
4170 s.137 Expenditure		0	0	100	100		100	0.0%	
4180 Advertising		0	109	600	491		491	18.2%	
4190 Subscriptions & Memberships		73	2,909	3,600	691		691	80.8%	
4200 Insurance		1,573	26,385	28,600	2,215		2,215	92.3%	
4210 Telephone & Broadband		158	1,448	2,000	552		552	72.4%	
4215 DBS Checks		0	45	100	55		55	45.0%	
4225 Youth Council		0	0	2,000	2,000		2,000	0.0%	
4230 Equipment & IT Purchase		0	5,178	2,000	(3,178)		(3,178)	258.9%	
4240 Equipment & IT M'tnce/Support		1,414	9,647	10,000	353		353	96.5%	
4250 Office Supplies		76	1,033	1,250	217		217	82.6%	
4270 Grants Paid		2,263	7,525	10,000	2,475		2,475	75.3%	
4310 Election Expense		0	621	10,000	9,379		9,379	6.2%	
4320 Defibrillators Monitoring		0	0	950	950		950	0.0%	
4330 Mayor Choosing		0	439	1,000	561		561	43.9%	
4340 Mayoral Allowance		0	0	1,890	1,890		1,890	0.0%	
4350 Civic Duty & Members Expense		0	311	1,000	689		689	31.1%	
4360 CCTV		0	0	29,300	29,300		29,300	0.0%	
4361 CCTV Dilapidations		0	0	5,000	5,000		5,000	0.0%	
4362 CCTV East Cornwall Hub		46	75	0	(75)		(75)	0.0%	
4999 Sundry Expenses		13	179	500	321		321	35.7%	
Administration :- Indirect Expenditure		19,188	194,751	294,040	99,289	0	99,289	66.2%	0
Net Income over Expenditure		(15,879)	539,214	429,732	(109,482)				
6001 less Transfer to EMR		0	4,594	0	(4,594)				
Movement to/(from) Gen Reserve		(15,879)	534,621	429,732	(104,889)				

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111 Mayors Charity								
1100 Grants & Donation Received	0	396	0	(396)			0.0%	
Mayors Charity :- Income	0	396	0	(396)				0
4460 Mayors Charity Expense	0	430	0	(430)		(430)	0.0%	
Mayors Charity :- Indirect Expenditure	0	430	0	(430)	0	(430)		0
Net Income over Expenditure	0	(34)	0	34				
202 C&E								
1100 Grants & Donation Received	0	6,250	0	(6,250)			0.0%	
1999 Other Income	0	362	0	(362)			0.0%	
C&E :- Income	0	6,612	0	(6,612)				0
4000 Staff Salary	3,804	34,440	48,888	14,448		14,448	70.4%	
4010 PAYE and NI	383	3,052	4,900	1,848		1,848	62.3%	
4020 Pension	746	6,695	9,582	2,887		2,887	69.9%	
4250 Office Supplies	0	87	0	(87)		(87)	0.0%	
4385 Twinning	0	1,359	1,000	(359)		(359)	135.9%	
4500 Events	9,476	12,438	9,060	(3,378)		(3,378)	137.3%	
4520 Marketing & Consultation	0	953	1,000	47		47	95.3%	
4540 Town Signs & Murals	0	820	0	(820)		(820)	0.0%	820
4565 Town Vision	350	683	2,000	1,317		1,317	34.2%	
4570 Website & Email	202	2,652	3,000	348		348	88.4%	
4575 Projects	0	0	1,000	1,000		1,000	0.0%	
4580 TIC Expenses	0	8	275	267		267	2.9%	
4595 Christmas Lights	7,497	19,374	20,000	626		626	96.9%	
C&E :- Indirect Expenditure	22,457	82,561	100,705	18,144	0	18,144	82.0%	820
Net Income over Expenditure	(22,457)	(75,949)	(100,705)	(24,756)				
6000 plus Transfer from EMR	0	820	0	(820)				
Movement to/(from) Gen Reserve	(22,457)	(75,129)	(100,705)	(25,576)				
212 Tourist Information Centre								
1200 TIC Ticket Sales	30	686	0	(686)			0.0%	
1210 TIC Stock Sales	378	3,819	0	(3,819)			0.0%	
1220 TIC Commission & Fees	17	75	0	(75)			0.0%	
1999 Other Income	0	0	3,250	3,250			0.0%	
Tourist Information Centre :- Income	425	4,580	3,250	(1,330)			140.9%	0
4250 Office Supplies	11	84	0	(84)		(84)	0.0%	

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4610 TIC Ticket Cost	79	625	0	(625)		(625)	0.0%	
4620 TIC Stock Cost	164	2,614	0	(2,614)		(2,614)	0.0%	
4640 TIC Card Fees	9	102	0	(102)		(102)	0.0%	
Tourist Information Centre :- Indirect Expenditure	263	3,425	0	(3,425)	0	(3,425)		0
Net Income over Expenditure	162	1,155	3,250	2,095				
<u>222 Museum</u>								
1100 Grants & Donation Received	0	5,200	0	(5,200)			0.0%	
1280 Museum Donations Received	38	1,982	0	(1,982)			0.0%	
1290 Liskeard Book Project	85	595	0	(595)			0.0%	
Museum :- Income	123	7,777	0	(7,777)				0
4110 Training	0	3,202	0	(3,202)		(3,202)	0.0%	800
4180 Advertising	0	340	1,595	1,255		1,255	21.3%	
4190 Subscriptions & Memberships	0	580	245	(335)		(335)	236.9%	
4230 Equipment & IT Purchase	0	4,059	650	(3,409)		(3,409)	624.5%	4,059
4240 Equipment & IT M'tnce/Support	10	115	0	(115)		(115)	0.0%	
4250 Office Supplies	69	165	400	235		235	41.4%	
4260 Repairs & Maintenance	0	51	0	(51)		(51)	0.0%	
4760 Volunteer Expense	0	635	570	(65)		(65)	111.3%	
4770 Conservation/Collection Care	813	2,598	800	(1,798)		(1,798)	324.7%	
4790 Exhibition/Displays	105	1,323	340	(983)		(983)	389.0%	1,146
4830 Museum Sundry	0	266	0	(266)		(266)	0.0%	
4860 Activities & Events	0	1,228	500	(728)		(728)	245.5%	
Museum :- Indirect Expenditure	996	14,561	5,100	(9,461)	0	(9,461)	285.5%	6,005
Net Income over Expenditure	(872)	(6,785)	(5,100)	1,685				
6000 plus Transfer from EMR	0	6,005	0	(6,005)				
Movement to/(from) Gen Reserve	(872)	(780)	(5,100)	(4,320)				
<u>303 Facilities</u>								
1100 Grants & Donation Received	0	1,139	1,150	11			99.0%	
1340 FiT Tariff Receipts	0	6,671	7,000	329			95.3%	
1999 Other Income	38	150	300	150			50.0%	
Facilities :- Income	38	7,960	8,450	490			94.2%	0
4000 Staff Salary	11,191	105,950	149,373	43,423		43,423	70.9%	
4010 PAYE and NI	1,599	10,181	15,219	5,038		5,038	66.9%	
4020 Pension	1,752	19,142	29,277	10,135		10,135	65.4%	
4260 Repairs & Maintenance	0	74	0	(74)		(74)	0.0%	

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4900 Consumables (House Keeping)	522	3,967	5,250	1,283		1,283	75.6%	
4920 Footpath Mainenance	0	1,200	1,200	0		0	100.0%	
4932 Dog/litter bin servicing	0	0	600	600		600	0.0%	
4935 Grit Bin Supplies	0	0	200	200		200	0.0%	
4940 Weed Spraying	0	2,660	2,850	190		190	93.3%	
4990 Staff Uniform & PPE	0	192	450	258		258	42.7%	
Facilities :- Indirect Expenditure	15,064	143,365	204,419	61,054	0	61,054	70.1%	0
Net Income over Expenditure	(15,026)	(135,405)	(195,969)	(60,564)				
323 Public Hall								
1370 Public Hall Receipts	864	5,507	7,500	1,993			73.4%	
1375 Booking Refreshments	107	2,102	2,500	398			84.1%	
1390 Standard Receipts	5,354	47,000	50,000	3,001			94.0%	
1650 Catering Events Income	0	185	250	65			74.2%	
Public Hall :- Income	6,325	54,795	60,250	5,455			90.9%	0
4230 Equipment & IT Purchase	44	4,651	3,500	(1,151)		(1,151)	132.9%	
4260 Repairs & Maintenance	1,894	15,037	35,000	19,963		19,963	43.0%	
4670 Business Rates	1,035	9,319	11,000	1,681		1,681	84.7%	
4680 Electricity	277	3,700	8,000	4,300		4,300	46.2%	
4690 Gas	1,927	3,316	10,000	6,684		6,684	33.2%	
4700 Water	0	1,133	1,500	367		367	75.5%	
4710 Compliance & Servicing	698	3,463	4,500	1,037		1,037	77.0%	
4720 Contract Maintenance	0	2,771	1,000	(1,771)		(1,771)	277.1%	
4910 Refurbishment Project	0	16,480	25,000	8,520		8,520	65.9%	
4915 Promotion	0	0	500	500		500	0.0%	
4975 Bookings Refreshments	15	220	300	80		80	73.2%	
4995 Catering Events	0	27	150	124		124	17.7%	
Public Hall :- Indirect Expenditure	5,889	60,117	100,450	40,333	0	40,333	59.8%	0
Net Income over Expenditure	436	(5,322)	(40,200)	(34,878)				
326 Guildhall								
1100 Grants & Donation Received	0	20,000	0	(20,000)			0.0%	
1360 Guildhall Rental Income	1,805	17,255	18,000	745			95.9%	
1365 Guildhall Electricity Invoiced	0	318	700	382			45.4%	
1366 Guildhall Water Invoiced	85	884	900	16			98.2%	
Guildhall :- Income	1,890	38,457	19,600	(18,857)			196.2%	0
4230 Equipment & IT Purchase	0	80	0	(80)		(80)	0.0%	
4260 Repairs & Maintenance	0	2,848	0	(2,848)		(2,848)	0.0%	

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4670 Business Rates	0	264	268	4		4	98.7%	
4680 Electricity	0	63	2,000	1,937		1,937	3.1%	
4700 Water	0	813	400	(413)		(413)	203.3%	
4710 Compliance & Servicing	0	1,154	2,000	846		846	57.7%	
4720 Contract Maintenance	0	567	0	(567)		(567)	0.0%	
5050 Clock Tower Repairs	0	0	250	250		250	0.0%	
5070 Guildhall Refurbishment	0	11,076	5,000	(6,076)		(6,076)	221.5%	10,516
5075 G/H Project - Town Delivery	0	6,840	0	(6,840)		(6,840)	0.0%	
Guildhall :- Indirect Expenditure	0	23,707	9,918	(13,789)	0	(13,789)	239.0%	10,516
Net Income over Expenditure	1,890	14,751	9,682	(5,069)				
6000 plus Transfer from EMR	0	10,516	0	(10,516)				
Movement to/(from) Gen Reserve	1,890	25,267	9,682	(15,585)				
334 Forsters Hall								
4230 Equipment & IT Purchase	0	25	0	(25)		(25)	0.0%	
4260 Repairs & Maintenance	9,368	12,784	15,000	2,216		2,216	85.2%	9,264
4680 Electricity	271	1,881	3,000	1,119		1,119	62.7%	
4690 Gas	568	1,025	2,200	1,175		1,175	46.6%	
4700 Water	0	278	400	122		122	69.5%	
4710 Compliance & Servicing	220	1,361	4,000	2,639		2,639	34.0%	
4720 Contract Maintenance	0	991	500	(491)		(491)	198.1%	
Forsters Hall :- Indirect Expenditure	10,428	18,344	25,100	6,756	0	6,756	73.1%	9,264
Net Expenditure	(10,428)	(18,344)	(25,100)	(6,756)				
6000 plus Transfer from EMR	9,264	9,264	0	(9,264)				
Movement to/(from) Gen Reserve	(1,164)	(9,081)	(25,100)	(16,019)				
336 Dean Street Toilets								
4260 Repairs & Maintenance	198	621	1,000	379		379	62.1%	
4680 Electricity	15	114	500	386		386	22.7%	
4700 Water	0	314	650	336		336	48.4%	
4720 Contract Maintenance	0	547	500	(47)		(47)	109.5%	
Dean Street Toilets :- Indirect Expenditure	213	1,597	2,650	1,053	0	1,053	60.2%	0
Net Expenditure	(213)	(1,597)	(2,650)	(1,053)				
343 Westbourne Toilets								
4260 Repairs & Maintenance	188	638	2,000	1,362		1,362	31.9%	

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4700 Water	0	1,110	1,700	590		590	65.3%	
4720 Contract Maintenance	0	500	1,000	500		500	50.0%	
Westbourne Toilets :- Indirect Expenditure	188	2,248	4,700	2,452	0	2,452	47.8%	0
Net Expenditure	(188)	(2,248)	(4,700)	(2,452)				
<u>346 Sungirt Toilets</u>								
4260 Repairs & Maintenance	188	774	2,000	1,226		1,226	38.7%	
4680 Electricity	30	235	500	265		265	47.0%	
4700 Water	0	549	1,000	451		451	54.9%	
4720 Contract Maintenance	0	515	1,000	485		485	51.5%	
Sungirt Toilets :- Indirect Expenditure	218	2,073	4,500	2,427	0	2,427	46.1%	0
Net Expenditure	(218)	(2,073)	(4,500)	(2,427)				
<u>348 Pipewell/Fountain/War Memorial</u>								
4260 Repairs & Maintenance	0	5	500	495		495	1.1%	
4680 Electricity	105	828	350	(478)		(478)	236.5%	
4700 Water	0	50	0	(50)		(50)	0.0%	
Pipewell/Fountain/War Memorial :- Indirect Expenditure	105	883	850	(33)	0	(33)	103.9%	0
Net Expenditure	(105)	(883)	(850)	33				
<u>353 Allotments</u>								
1500 Allotment Receipts	0	1,205	1,100	(105)			109.5%	
Allotments :- Income	0	1,205	1,100	(105)			109.5%	0
4260 Repairs & Maintenance	0	1,690	500	(1,190)		(1,190)	338.0%	
4700 Water	0	539	200	(339)		(339)	269.6%	
5150 Grounds Maintenance	0	0	450	450		450	0.0%	
Allotments :- Indirect Expenditure	0	2,229	1,150	(1,079)	0	(1,079)	193.9%	0
Net Income over Expenditure	0	(1,024)	(50)	974				
<u>356 Thorn Park</u>								
4260 Repairs & Maintenance	0	111	500	389		389	22.3%	
4720 Contract Maintenance	0	0	1,620	1,620		1,620	0.0%	
5150 Grounds Maintenance	0	3,357	2,000	(1,357)		(1,357)	167.9%	
Thorn Park :- Indirect Expenditure	0	3,468	4,120	652	0	652	84.2%	0
Net Expenditure	0	(3,468)	(4,120)	(652)				

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359 Castle Park								
4260 Repairs & Maintenance	0	5,844	2,000	(3,844)		(3,844)	292.2%	
4680 Electricity	0	0	400	400		400	0.0%	
4720 Contract Maintenance	0	0	3,750	3,750		3,750	0.0%	
5150 Grounds Maintenance	0	6,672	15,500	8,828		8,828	43.0%	
5490 Improvements	0	0	5,000	5,000		5,000	0.0%	
Castle Park :- Indirect Expenditure	0	12,517	26,650	14,133	0	14,133	47.0%	0
Net Expenditure	0	(12,517)	(26,650)	(14,133)				
363 Rapsons Field								
4260 Repairs & Maintenance	0	508	30,000	29,492		29,492	1.7%	
4710 Compliance & Servicing	0	0	360	360		360	0.0%	
5150 Grounds Maintenance	0	2,206	1,500	(706)		(706)	147.1%	
Rapsons Field :- Indirect Expenditure	0	2,714	31,860	29,146	0	29,146	8.5%	0
Net Expenditure	0	(2,714)	(31,860)	(29,146)				
366 Eastern Avenue								
4710 Compliance & Servicing	0	0	260	260		260	0.0%	
5150 Grounds Maintenance	0	1,440	800	(640)		(640)	180.0%	
Eastern Avenue :- Indirect Expenditure	0	1,440	1,060	(380)	0	(380)	135.8%	0
Net Expenditure	0	(1,440)	(1,060)	380				
373 Westbourne Gardens								
5150 Grounds Maintenance	0	400	800	400		400	50.0%	
Westbourne Gardens :- Indirect Expenditure	0	400	800	400	0	400	50.0%	0
Net Expenditure	0	(400)	(800)	(400)				
376 Planting & Bowser								
5300 Bowser Servicing & Repairs	0	430	300	(130)		(130)	143.2%	
5330 LTC Hanging Baskets & Plants	669	1,707	3,000	1,293		1,293	56.9%	
5335 Other Support	0	1,500	1,500	0		0	100.0%	
5345 Roundabout Maintenance/Plants	0	180	300	120		120	60.0%	
Planting & Bowser :- Indirect Expenditure	669	3,817	5,100	1,283	0	1,283	74.8%	0
Net Expenditure	(669)	(3,817)	(5,100)	(1,283)				

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<u>379 Motor Vehicles</u>								
4260 Repairs & Maintenance	0	0	200	200		200	0.0%	
Motor Vehicles :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>				
Grand Totals:- Income	12,109	855,747	816,422	(39,325)			104.8%	
Expenditure	75,677	574,648	823,372	248,724	0	248,724	69.8%	
Net Income over Expenditure	<u>(63,568)</u>	<u>281,099</u>	<u>(6,950)</u>	<u>(288,049)</u>				
plus Transfer from EMR	9,264	26,605	0	(26,605)				
less Transfer to EMR	0	4,594	0	(4,594)				
Movement to/(from) Gen Reserve	<u>(54,304)</u>	<u>303,111</u>	<u>(6,950)</u>	<u>(310,061)</u>				