

Detailed Income & Expenditure by Budget Heading 31/05/26

Month No: 2

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	495,146	990,292	495,146			50.0%	
1090 Interest Received		3,515	6,412	30,000	23,588			21.4%	
1100 Grants & Donation Received		5,500	5,500	0	(5,500)			0.0%	
	Administration :- Income	9,015	507,058	1,020,292	513,234			49.7%	0
4000 Staff Salary		10,978	21,321	132,000	110,679	110,679		16.2%	
4010 PAYE and NI		1,329	2,534	16,352	13,818	13,818		15.5%	
4020 Pension		2,192	4,266	26,000	21,734	21,734		16.4%	
4100 Staff Expenses		25	72	750	678	678		9.6%	
4110 Training		1,345	1,957	3,000	1,043	1,043		65.2%	
4130 Bank Charges		94	164	1,200	1,036	1,036		13.6%	
4140 Work Nest		0	2,843	2,900	57	57		98.0%	
4150 Audit Fees		475	475	2,750	2,275	2,275		17.3%	
4160 Professional Fees		0	0	3,250	3,250	3,250		0.0%	
4170 s.137 Expenditure		0	0	100	100	100		0.0%	
4180 Advertising		0	0	500	500	500		0.0%	
4190 Subscriptions & Memberships		20	2,664	3,500	836	836		76.1%	
4200 Insurance		0	0	29,150	29,150	29,150		0.0%	
4210 Telephone & Broadband		156	312	2,000	1,688	1,688		15.6%	
4215 DBS Checks		0	0	200	200	200		0.0%	
4230 Equipment & IT Purchase		0	0	5,200	5,200	5,200		0.0%	
4240 Equipment & IT M'tnce/Support		67	1,848	10,000	8,152	8,152		18.5%	
4250 Office Supplies		126	171	1,315	1,144	1,144		13.0%	
4270 Grants Paid		350	850	15,000	14,150	14,150		5.7%	
4310 Election Expense		7,247	7,247	10,000	2,753	2,753		72.5%	
4320 Defibrillators Monitoring		0	0	980	980	980		0.0%	
4330 Mayor Choosing		191	191	750	559	559		25.5%	
4340 Mayoral Allowance		0	0	1,950	1,950	1,950		0.0%	
4350 Civic Duty & Members Expense		5,100	11,570	12,000	430	430		96.4%	
4360 CCTV		0	0	26,500	26,500	26,500		0.0%	
4361 CCTV Dilapidations		0	0	5,000	5,000	5,000		0.0%	
4362 CCTV East Cornwall Hub		0	0	385	385	385		0.0%	
4390 Devolution		0	0	50,000	50,000	50,000		0.0%	
4565 Town Vision		150	150	10,000	9,850	9,850		1.5%	150
4999 Sundry Expenses		12	29	300	271	271		9.7%	
	Administration :- Indirect Expenditure	29,855	58,663	373,032	314,369	0	314,369	15.7%	150
	Net Income over Expenditure	(20,841)	448,395	647,260	198,865				
6000	plus Transfer from EMR	150	150	0	(150)				
	Movement to/(from) Gen Reserve	(20,691)	448,545	647,260	198,715				

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202 C&E								
4000 Staff Salary	4,025	7,957	74,000	66,043		66,043	10.8%	
4010 PAYE and NI	383	766	7,500	6,734		6,734	10.2%	
4020 Pension	809	1,558	14,483	12,925		12,925	10.8%	
4225 Youth Council	0	0	1,000	1,000		1,000	0.0%	
4385 Twinning	0	0	2,500	2,500		2,500	0.0%	
4500 Events	0	585	14,110	13,525		13,525	4.1%	
4520 Marketing & Consultation	0	320	1,000	680		680	32.0%	
4570 Website & Email	202	404	6,000	5,596		5,596	6.7%	
4575 Projects	0	0	1,000	1,000		1,000	0.0%	
4580 TIC Expenses	11	52	250	198		198	20.6%	
4595 Christmas Lights	0	0	20,000	20,000		20,000	0.0%	
C&E :- Indirect Expenditure	5,429	11,642	141,843	130,201	0	130,201	8.2%	0
Net Expenditure	(5,429)	(11,642)	(141,843)	(130,201)				
212 Tourist Information Centre								
1200 TIC Ticket Sales	60	150	0	(150)			0.0%	
1210 TIC Stock Sales	356	650	0	(650)			0.0%	
1220 TIC Commission & Fees	18	28	0	(28)			0.0%	
1999 Other Income	0	0	3,000	3,000			0.0%	
Tourist Information Centre :- Income	434	827	3,000	2,173			27.6%	0
4610 TIC Ticket Cost	89	89	0	(89)		(89)	0.0%	
4620 TIC Stock Cost	90	540	0	(540)		(540)	0.0%	
4640 TIC Card Fees	9	17	0	(17)		(17)	0.0%	
Tourist Information Centre :- Indirect Expenditure	188	646	0	(646)	0	(646)		0
Net Income over Expenditure	245	181	3,000	2,819				
222 Museum								
1280 Museum Donations Received	134	154	0	(154)			0.0%	
1285 Education	70	170	0	(170)			0.0%	
1290 Liskeard Book Project	85	130	0	(130)			0.0%	
Museum :- Income	289	454	0	(454)				0
4180 Advertising	0	0	1,364	1,364		1,364	0.0%	
4190 Subscriptions & Memberships	73	88	923	835		835	9.5%	
4240 Equipment & IT M'tnce/Support	79	156	563	407		407	27.6%	
4250 Office Supplies	113	113	200	87		87	56.5%	
4760 Volunteer Expense	161	252	600	348		348	42.1%	
4770 Conservation/Collection Care	0	65	500	435		435	13.0%	

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4790 Exhibition/Displays	0	26	500	474		474	5.2%	
4830 Museum Sundry	44	44	0	(44)		(44)	0.0%	
4855 Learning	54	54	500	446		446	10.9%	
4860 Activities & Events	180	225	200	(25)		(25)	112.5%	
Museum :- Indirect Expenditure	705	1,024	5,350	4,326	0	4,326	19.1%	0
Net Income over Expenditure	(416)	(570)	(5,350)	(4,780)				
303 Facilities								
1100 Grants & Donation Received	0	0	1,150	1,150			0.0%	
1340 FIT Tariff Receipts	0	1,608	7,000	5,392			23.0%	
1999 Other Income	38	38	150	113			25.0%	
Facilities :- Income	38	1,646	8,300	6,654			19.8%	0
4000 Staff Salary	13,326	24,852	188,000	163,148		163,148	13.2%	
4010 PAYE and NI	1,346	2,315	17,775	15,460		15,460	13.0%	
4020 Pension	2,650	4,993	37,000	32,007		32,007	13.5%	
4900 Consumables (House Keeping)	295	816	5,250	4,434		4,434	15.5%	
4920 Footpath Maintenance	0	640	1,200	560		560	53.3%	
4931 Street Furniture Maintenance	0	0	2,000	2,000		2,000	0.0%	
4932 Dog/litter bin servicing	0	0	484	484		484	0.0%	
4935 Grit Bin Supplies	0	0	500	500		500	0.0%	
4940 Weed Spraying	0	0	2,850	2,850		2,850	0.0%	
4945 Environmental/nature projects	0	0	300	300		300	0.0%	
4990 Staff Uniform & PPE	127	135	450	315		315	30.0%	
Facilities :- Indirect Expenditure	17,743	33,751	255,809	222,058	0	222,058	13.2%	0
Net Income over Expenditure	(17,706)	(32,105)	(247,509)	(215,404)				
323 Public Hall								
1100 Grants & Donation Received	0	0	33,000	33,000			0.0%	
1370 Public Hall Receipts	531	877	7,500	6,623			11.7%	
1375 Booking Refreshments	316	394	2,500	2,106			15.7%	
1390 Standard Receipts	5,172	9,558	60,000	50,443			15.9%	
1650 Catering Events Income	0	1,104	300	(804)			367.9%	
Public Hall :- Income	6,018	11,931	103,300	91,369			11.6%	0
4230 Equipment & IT Purchase	8	8	38,000	37,992		37,992	0.0%	
4260 Repairs & Maintenance	965	990	20,000	19,010		19,010	5.0%	
4670 Business Rates	1,127	2,255	11,000	8,745		8,745	20.5%	
4680 Electricity	730	730	8,000	7,270		7,270	9.1%	
4690 Gas	1,045	0	10,000	10,000		10,000	0.0%	

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4700 Water	549	99	1,725	1,626		1,626	5.7%	
4710 Compliance & Servicing	0	669	5,000	4,331		4,331	13.4%	
4720 Contract Maintenance	0	1,383	3,500	2,117		2,117	39.5%	
4910 Refurbishment Project	26,810	26,810	60,000	33,190		33,190	44.7%	
4915 Promotion	0	0	500	500		500	0.0%	
4975 Bookings Refreshments	19	22	300	278		278	7.5%	
4995 Catering Events	0	167	150	(17)		(17)	111.2%	
4996 Activities & Engagement	0	0	750	750		750	0.0%	
Public Hall :- Indirect Expenditure	31,253	33,134	158,925	125,791	0	125,791	20.8%	0
Net Income over Expenditure	(25,235)	(21,203)	(55,625)	(34,422)				
<u>326 Guildhall</u>								
1360 Guildhall Rental Income	1,913	3,301	18,000	14,699			18.3%	
1365 Guildhall Electricity Invoiced	0	0	350	350			0.0%	
1366 Guildhall Water Invoiced	119	187	900	713			20.8%	
Guildhall :- Income	2,032	3,488	19,250	15,762			18.1%	0
4260 Repairs & Maintenance	0	78	15,000	14,922		14,922	0.5%	
4670 Business Rates	52	105	268	163		163	39.1%	
4680 Electricity	0	0	500	500		500	0.0%	
4700 Water	0	0	700	700		700	0.0%	
4710 Compliance & Servicing	0	260	2,000	1,740		1,740	13.0%	
4720 Contract Maintenance	0	393	350	(43)		(43)	112.3%	
5050 Clock Tower Repairs	0	0	7,750	7,750		7,750	0.0%	
5060 Fire Improvements	0	0	2,000	2,000		2,000	0.0%	
Guildhall :- Indirect Expenditure	52	836	28,568	27,732	0	27,732	2.9%	0
Net Income over Expenditure	1,980	2,652	(9,318)	(11,970)				
<u>334 Forsters Hall</u>								
4260 Repairs & Maintenance	115	254	2,500	2,246		2,246	10.2%	
4680 Electricity	230	230	3,000	2,770		2,770	7.7%	
4690 Gas	101	0	2,200	2,200		2,200	0.0%	
4700 Water	101	1	460	459		459	0.3%	
4710 Compliance & Servicing	0	0	1,500	1,500		1,500	0.0%	
4720 Contract Maintenance	0	698	750	52		52	93.1%	
Forsters Hall :- Indirect Expenditure	547	1,183	10,410	9,227	0	9,227	11.4%	0
Net Expenditure	(547)	(1,183)	(10,410)	(9,227)				

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336 Dean Street Toilets								
4260 Repairs & Maintenance	251	439	1,500	1,061		1,061	29.2%	
4680 Electricity	14	23	400	377		377	5.7%	
4700 Water	0	(76)	750	826		826	(10.1%)	
4720 Contract Maintenance	0	0	550	550		550	0.0%	
Dean Street Toilets :- Indirect Expenditure	265	386	3,200	2,814	0	2,814	12.1%	0
Net Expenditure	(265)	(386)	(3,200)	(2,814)				
343 Westbourne Toilets								
4260 Repairs & Maintenance	445	648	2,750	2,102		2,102	23.6%	
4700 Water	0	(219)	1,955	2,174		2,174	(11.2%)	
4720 Contract Maintenance	0	0	550	550		550	0.0%	
Westbourne Toilets :- Indirect Expenditure	445	429	5,255	4,826	0	4,826	8.2%	0
Net Expenditure	(445)	(429)	(5,255)	(4,826)				
346 Sungirt Toilets								
4260 Repairs & Maintenance	251	500	2,000	1,500		1,500	25.0%	
4680 Electricity	32	48	500	452		452	9.7%	
4700 Water	165	13	1,150	1,137		1,137	1.1%	
4720 Contract Maintenance	0	0	550	550		550	0.0%	
Sungirt Toilets :- Indirect Expenditure	447	561	4,200	3,639	0	3,639	13.4%	0
Net Expenditure	(447)	(561)	(4,200)	(3,639)				
348 Pipewell/Fountain/War Memorial								
4260 Repairs & Maintenance	0	0	15,000	15,000		15,000	0.0%	
4680 Electricity	138	132	350	218		218	37.9%	
4700 Water	19	3	100	97		97	3.5%	
Pipewell/Fountain/War Memorial :- Indirect Expenditure	157	136	15,450	15,314	0	15,314	0.9%	0
Net Expenditure	(157)	(136)	(15,450)	(15,314)				
353 Allotments								
1500 Allotment Receipts	0	40	1,600	1,560			2.5%	
Allotments :- Income	0	40	1,600	1,560			2.5%	0
4260 Repairs & Maintenance	0	0	1,500	1,500		1,500	0.0%	
4700 Water	0	(41)	200	241		241	(20.7%)	

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5105 Accessable Allotment	0	0	500	500		500	0.0%	
5150 Grounds Maintenance	0	0	500	500		500	0.0%	
Allotments :- Indirect Expenditure	0	(41)	2,700	2,741	0	2,741	(1.5%)	0
Net Income over Expenditure	0	81	(1,100)	(1,181)				
356 Thorn Park								
4260 Repairs & Maintenance	0	0	2,000	2,000		2,000	0.0%	
4710 Compliance & Servicing	0	92	1,000	908		908	9.2%	
4720 Contract Maintenance	96	96	1,600	1,504		1,504	6.0%	
5150 Grounds Maintenance	0	0	2,000	2,000		2,000	0.0%	
Thorn Park :- Indirect Expenditure	96	188	6,600	6,412	0	6,412	2.8%	0
Net Expenditure	(96)	(188)	(6,600)	(6,412)				
359 Castle Park								
4260 Repairs & Maintenance	0	0	5,000	5,000		5,000	0.0%	
4680 Electricity	0	0	100	100		100	0.0%	
4710 Compliance & Servicing	0	92	2,000	1,908		1,908	4.6%	
4720 Contract Maintenance	96	96	7,300	7,204		7,204	1.3%	
4996 Activities & Engagement	0	0	3,000	3,000		3,000	0.0%	
5150 Grounds Maintenance	0	615	15,500	14,885		14,885	4.0%	
5490 Improvements	0	0	22,000	22,000		22,000	0.0%	
Castle Park :- Indirect Expenditure	96	803	54,900	54,097	0	54,097	1.5%	0
Net Expenditure	(96)	(803)	(54,900)	(54,097)				
363 Rapsons Field								
4260 Repairs & Maintenance	96	96	1,000	904		904	9.6%	
4710 Compliance & Servicing	0	92	100	8		8	91.7%	
4720 Contract Maintenance	0	0	1,250	1,250		1,250	0.0%	
5150 Grounds Maintenance	0	0	2,500	2,500		2,500	0.0%	
Rapsons Field :- Indirect Expenditure	96	188	4,850	4,662	0	4,662	3.9%	0
Net Expenditure	(96)	(188)	(4,850)	(4,662)				
366 Eastern Avenue								
4710 Compliance & Servicing	0	0	250	250		250	0.0%	
5150 Grounds Maintenance	0	0	1,500	1,500		1,500	0.0%	
Eastern Avenue :- Indirect Expenditure	0	0	1,750	1,750	0	1,750	0.0%	0
Net Expenditure	0	0	(1,750)	(1,750)				

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373 Westbourne Gardens								
5150 Grounds Maintenance	0	0	800	800		800	0.0%	
Westbourne Gardens :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>0</u>	<u>800</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(800)</u>	<u>(800)</u>				
376 Planting & Bowser								
5300 Bowser Servicing & Repairs	143	143	300	157		157	47.8%	
5330 LTC Hanging Baskets & Plants	0	0	3,000	3,000		3,000	0.0%	
5335 Other Support	0	0	1,500	1,500		1,500	0.0%	
5345 Roundabout Maintenance/Plants	0	0	600	600		600	0.0%	
5350 Auto Watering System	0	0	1,500	1,500		1,500	0.0%	
Planting & Bowser :- Indirect Expenditure	<u>143</u>	<u>143</u>	<u>6,900</u>	<u>6,757</u>	<u>0</u>	<u>6,757</u>	<u>2.1%</u>	<u>0</u>
Net Expenditure	<u>(143)</u>	<u>(143)</u>	<u>(6,900)</u>	<u>(6,757)</u>				
379 Motor Vehicles								
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>				
383 Dilapidations								
5400 Large Property	0	0	50,000	50,000		50,000	0.0%	
5440 Parks & Open Spaces	0	0	25,000	25,000		25,000	0.0%	
Dilapidations :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>75,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(75,000)</u>	<u>(75,000)</u>				
Grand Totals:- Income	17,825	525,444	1,155,742	630,298			45.5%	
Expenditure	87,520	143,670	1,155,742	1,012,072	0	1,012,072	12.4%	
Net Income over Expenditure	<u>(69,695)</u>	<u>381,774</u>	<u>0</u>	<u>(381,774)</u>				
plus Transfer from EMR	150	150	0	(150)				
Movement to/(from) Gen Reserve	<u>(69,545)</u>	<u>381,924</u>	<u>0</u>	<u>(381,924)</u>				