

2024-25 QUARTER 2 BUDGET OVERSPENDS

The following budgets are highlighted because they have become overspent or are at risk of being overspent with reference to the 2024-25 quarter 2 budget monitoring report.

4065 Training & Conferences (100 Administration)

This budget is overspent by £357. The Council considered a first aid needs assessment following new Health and Safety Executive's guidance on 18 March 2024 and agreed to additional first aid training for staff (ref. minute 24/37).

07/10/2024		Cranbrook Town Council Current Year				Page 59	
11:15		Nominal Ledger Report by CENTRE				User :FINANCE	
A/c Code	4065 Training & Conferences				Annual Budget	2,600	
Centre	100 Administration				Committed	0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
				Opening Balance	0.00		
1	20/03/2024	DD	Cashbook	First Aid Training	96.00		
1	16/04/2024	BACS	Cashbook	Travelling to First Aid Course	7.02		
2	22/04/2024	DD	Cashbook	First Aid Training (24/37)	390.00		
2	30/04/2024	BACS	Cashbook	Deep Dive Training	25.00		
2	02/05/2024	BACS	Cashbook	Operational Inspector Training	1,600.00		
3	13/05/2024	DD	Cashbook	Refund First Aid Training		96.00	
3	23/05/2024	BACS	Cashbook	Employees Trainings	750.00		
4	03/06/2024	DD	Cashbook	EFAW Training (24/37)	185.00		
Account		Training & Conferences			Account Totals	3,053.02	96.00
Centre		Administration			Net Balance Month 7	2,957.02	

4070 Insurance (100 Administration)

The overspend arises from the purchase of additional assurance services against unauthorised encampments at the Ingrams sports pitch site.

07/10/2024		Cranbrook Town Council Current Year					Page 60	
11:15		Nominal Ledger Report by CENTRE					User :FINANCE	
A/c Code	4070 Insurance					Annual Budget	6,000	
Centre	100 Administration					Committed	0	
Month	Date	Reference	Source	Transaction Detail		Debit	Credit	
				Opening Balance		0.00		
1	15/03/2024	BACS	Cashbook	Insurance Premium 2024-25		4,884.63		
1	20/03/2024	BACS	Cashbook	Insurance Cyber Security		405.25		
2	30/04/2024	BACS	Cashbook	Reassurance Service at Ingrams		795.00		
	Account	Insurance			Account Totals	6,084.88	0.00	
	Centre	Administration			Net Balance Month 7	6,084.88		

4105 IT Support (100 Administration)

This overspend is due to overlap of IT support during the transition of IT suppliers.

07/10/2024	Cranbrook Town Council Current Year					Page 69	
11:15	Nominal Ledger Report by CENTRE					User :FINANCE	
A/c Code	4105	IT Support			Annual Budget	5,500	
Centre	100	Administration			Committed	0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
				Opening Balance	0.00		
1	01/04/2024	154	Journal	Cloud Services Mar 2024		370.25	
1	01/04/2024	154	Journal	IT Support Mar 2024		469.00	
1	02/04/2024	DD	Cashbook	Cloud Services Mar 2024	370.25		
1	02/04/2024	DD	Cashbook	IT Support Mar 2024	469.00		
1	09/04/2024	DD	Cashbook	Annual Web Hosting	144.00		
1	16/04/2024	BACS	Cashbook	Extended Warranty	160.00		
1	16/04/2024	BACS	Cashbook	Extended Warranty for Laptop	225.00		
1	16/04/2024	BACS	Cashbook	Help Desk Services	164.50		
2	23/04/2024	BACS	Cashbook	IT Support Apr'24	58.80		
2	01/05/2024	BACS	Cashbook	IT Support May'24	477.60		
2	02/05/2024	BACS	Cashbook	IT Onboarding	1,130.00		
2	02/05/2024	BACS	Cashbook	Cloud Services Apr 2024	152.50		
3	02/04/2024	BACS	Cashbook	IT Support Apr 2024	418.80		
3	30/05/2024	BACS	Cashbook	Datto Workplace May 2024	87.20		
3	04/06/2024	BACS	Cashbook	Cloud Services May 2024	152.50		
3	06/06/2024	BACS	Cashbook	IT Support Jun 2024	638.92		
3	30/06/2024	156	Journal	Annual Web Hosting (F&P/24/25)		144.00	
4	01/07/2024	BACS	Cashbook	IT Support Jul 2024	598.92		
4	04/07/2024	BACS	Cashbook	Help Desk Services	790.50		
5	01/08/2024	BACS	Cashbook	IT Support Aug 2024	598.92		
6	02/09/2024	BACS	Cashbook	IT Support Sep 2024	598.92		
Account IT Support				Account Totals	7,236.33	983.25	
Centre Administration				Net Balance Month 7	6,253.08		

4140 Professional Fees & Services (100 Administration)

The overspend of £154.96 arises from the Town Square project management which has been an unknown quantity to an extent because this is the Council's first such project.

07/10/2024	Cranbrook Town Council Current Year					Page 73	
11:15	Nominal Ledger Report by CENTRE					User :FINANCE	
A/c Code	4140	Professional Fees & Services			Annual Budget	3,000	
Centre	100	Administration			Committed	0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
1	02/04/2024	DD	Cashbook	Monthly Fee	3.00		
1	26/04/2024	BACS	Cashbook	Payroll Admin Charge Apr 2024	45.36		
2	02/05/2024	DD	Cashbook	Monthly Fee	3.00		
2	03/05/2024	BACS	Cashbook	Works for EV Charging Point	1,403.80		
2	23/05/2024	BACS	Cashbook	Payroll Admin Charge May 2024	45.36		
3	03/06/2024	DD	Cashbook	Monthly Fee	3.00		
3	27/06/2024	BACS	Cashbook	Payroll Admin Charge Jun 2024	45.36		
3	30/06/2024	DD	Cashbook	Quarterly Account Charges	18.00		
4	28/06/2024	BACS	Cashbook	Town Square Project Management	855.00		
4	02/07/2024	DD	Cashbook	Monthly Fee	3.00		
4	24/07/2024	BACS	Cashbook	Payroll Admin Charge Jul 2024	45.36		
5	02/08/2024	DD	Cashbook	Lloyds Bank	3.00		
5	23/08/2024	BACS	Cashbook	Payroll Admin Charge Aug 2024	45.36		
6	21/08/2024	BACS	Cashbook	Town Square Project Management	285.00		
6	02/09/2024	DD	Cashbook	Monthly Fee	3.00		
6	11/09/2024	BACS	Cashbook	Town Square Project Management	285.00		
6	25/09/2024	BACS	Cashbook	Payroll Admin Charge Sep 2024	45.36		
6	30/09/2024	BACS	Cashbook	Quarterly Account Charges	18.00		
Account Professional Fees & Services					Account Totals	3,154.96	0.00
Centre Administration					Net Balance Month 7	3,154.96	

4140 Professional Fees & Services (200 Amenities)

This budget appears overspent but arises from the construction costs for the Pump Track which is recharged to East Devon District Council and Exeter City Council/Sport England. This is an anomaly of the RBS Rialtas software because spends have to be coded to a regular expenditure code before they can be debited to an earmarked reserve or other source of funding.

07/10/2024	Cranbrook Town Council Current Year					Page 82	
11:15	Nominal Ledger Report by CENTRE					User :FINANCE	
A/c Code	4140	Professional Fees & Services			Annual Budget	2,000	
Centre	200	Amenities			Committed	0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
1	22/03/2024	BACS	Cashbook	Pump Track Construction	9,999.75		
3	20/05/2024	BACS	Cashbook	Skatepark Project Management	600.00		
4	28/06/2024	BACS	Cashbook	Skatepark Project Management	520.00		
Account Professional Fees & Services					Account Totals	11,119.75	0.00
Centre Amenities					Net Balance Month 7	11,119.75	

4206 Path Replacement Programme (200 Amenities)

This overspend relates to the St. Martin's path remediation work (ref. minute 23/181) which if funded from Earmarked Reserve 327 – Grounds Maintenance and Path Replacements. As above, the spend was fully funded but the budget appears overspent because spends have to be coded to a regular expenditure code before they can be debited to an earmarked reserve or other source of funding.

07/10/2024		Cranbrook Town Council Current Year				Page 86	
11:15		Nominal Ledger Report by CENTRE				User :FINANCE	
A/c Code	4206	Path Replacement Programme				Annual Budget	6,000
Centre	200	Amenities				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
				Opening Balance		0.00	
4	28/06/2024	BACS	Cashbook	St. Martins Path Remed(23/181)		8,674.00	
		Account	Path Replacement Programme		Account Totals	8,674.00	0.00
		Centre	Amenities		Net Balance Month 7	8,674.00	

4320 YHC Cleaning (300 Younghayes Centre)

The overspend arises because of underestimate the budget for cleaning consumables. For the financial year 2023-24, the total expenditure for Younghayes Centre cleaning was £3,218.53. This is partly due to an increase in the number of bookings at the Younghayes Centre and the resulting increased demand on consumables but also due to the orders for the Younghayes Centre and the Ingrams Pavilion not having been separated to date. The Council's Housekeeper will separate orders and the Finance Officer will amend the financial reporting from quarter 3 (1 October 2024) onwards.

4406 Ingrams Signage (600 Ingrams)

Please noted this budget has been reached to 100%. Ingrams is an entirely new entity and Council staff are collecting data to inform future budgets.

07/10/2024		Cranbrook Town Council Current Year				Page 120	
11:15		Nominal Ledger Report by CENTRE				User :FINANCE	
A/c Code	4406	Ingrams Signage				Annual Budget	1,000
Centre	600	Ingrams				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
				Opening Balance		0.00	
2	25/04/2024	DD	Cashbook	Ingrams Sign Rails & Fixings		41.91	
2	15/05/2024	BACS	Cashbook	Ingrams Sports Pitches Sign		956.89	
		Account	Ingrams Signage		Account Totals	998.80	0.00
		Centre	Ingrams		Net Balance Month 7	998.80	

4408 Ingrams Grounds Maintenance (600 Ingrams)

The overspend is due to an underestimate for the budget for the 2024-25 financial year. Ingrams is an entirely new entity and Council staff are collecting data to inform future budgets.

07/10/2024		Cranbrook Town Council Current Year				Page 121	
11:15		Nominal Ledger Report by CENTRE				User :FINANCE	
A/c Code	4408 Ingrams Grounds Maintenance				Annual Budget	800	
Centre	600 Ingrams				Committed	0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
1	19/03/2024	BACS	Cashbook	Removal/Disposal Wooden Struct	376.00		
1	19/03/2024	BACS	Cashbook	Ingrams Grds Maint'ce Mar 2024	111.16		
1	01/04/2024	154	Journal	Ingrams Grds Maint'ce Mar 2024		111.16	
1	01/04/2024	154	Journal	Removal/Disposal Wooden Struct		376.00	
1	01/04/2024	154	Journal	Cricket Grds Main'ce Mar 24		420.00	
1	02/04/2024	BACS	Cashbook	Cricket Grds Main'ce Mar 24	420.00		
2	19/04/2024	DD	Cashbook	Ingrams Compost & Mulch	135.00		
2	19/04/2024	DD	Cashbook	Ingrams Plants	1,101.11		
2	30/04/2024	BACS	Cashbook	Cricket Grds Main'ce Apr'24	2,510.00		
3	28/05/2024	BACS	Cashbook	Ingrams Additional Works	1,194.00		
3	28/05/2024	BACS	Cashbook	Landsc'g bw Pavilion & Pitches	1,694.32		
3	30/05/2024	BACS	Cashbook	Cricket Grds Main'ce May 2024	3,565.00		
3	30/05/2024	BACS	Cashbook	Extract Grds Main'ce May 2024	861.13		
3	11/06/2024	BACS	Cashbook	Cricket Grds Main'ce Jun 2024	1,023.00		
4	11/07/2024	BACS	Cashbook	Cricket Grds Main'ce Jun-Jul24	2,872.50		
4	15/07/2024	BACS	Cashbook	Cricket Pitch Soil Survey	197.11		
5	11/08/2024	BACS	Cashbook	Cricket Grds Main'ce Jul-Aug24	2,867.50		
6	19/08/2024	DD	Cashbook	Pump Action Pressure Sprayer	11.62		
6	19/08/2024	DD	Cashbook	Roundup Pro Active	57.99		
6	03/09/2024	BACS	Cashbook	Cricket Grds Main'ce Aug24	1,794.00		
Account Ingrams Grounds Maintenance					Account Totals	20,791.44	907.16
Centre Ingrams					Net Balance Month 7	19,884.28	