

INCOME AND EXPENDITURE

BUDGET 2023-24 VS. REFORECAST 2022-23

	CORE COSTS				RESTRICTED FUNDS				TOTAL			
	Budget	Reforecast	Variance £	Variance %	Budget	Reforecast	Variance £	Variance %	Budget	Reforecast	Variance £	Variance %
Income												
Advertising income (Publications) (4825)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Advisory Income (4832)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
AONB Book Sales (4843)	0	607	607	n/a	0	0	0	n/a	0	607	607	n/a
Coronavirus Job Retention Scheme (4098)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Coronavirus Small Business Grant (4097)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Cotswold Way - Earned Income (4831)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Countryside Fund Donations & Contributions (4400)	0	0	0	n/a	8,000	8,565	565	7%	8,000	8,565	565	7%
DEFRA (Core) (4000)	529,743	529,743	0	0%	0	0	0	n/a	529,743	529,743	0	0%
DEFRA (Projects) (4002)	0	0	0	n/a	882,337	1,195,570	313,233	36%	882,337	1,195,570	313,233	36%
Donations and Legacies (4200)	1,000	1,772	772	77%	0	2,410	2,410	n/a	1,000	4,182	3,182	318%
Interest Received (4700)	0	1	1	n/a	0	0	0	n/a	0	1	1	n/a
Local Authority Contributions (4004)	137,388	137,538	150	0%	0	0	0	n/a	137,388	137,538	150	0%
Natural England - National Trail (403)	0	0	0	n/a	63,929	106,166	42,237	66%	63,929	106,166	42,237	66%
Old Police Station Rental Income (4806)	0	8,022	8,022	n/a	0	0	0	n/a	0	8,022	8,022	n/a
Other grants/contributions received (4099)	34,188	40,884	6,696	20%	889,048	454,020	-435,027	-49%	923,236	494,905	-428,331	-46%
Other Income (4899)	0	3,420	3,420	n/a	142,910	182,205	39,295	27%	142,910	185,625	42,715	30%
Planning Income (4830)	750	745	-5	-1%	0	0	0	n/a	750	745	-5	-1%
Reimbursement Fuel & Elec Costs (Cafe Tenant & Landlord) (4803)	75	960	885	1180%	0	0	0	n/a	75	960	885	1180%
Rural Payments Agency - LEADER M&A (4016)	0	494	494	n/a	0	3,975	3,975	n/a	0	4,468	4,468	n/a
Rural Skills - Competition Income (Landowner Contribution) (4811)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Course Fees Received (4810)	0	9,108	9,108	n/a	3,450	2,740	-710	-21%	3,450	11,848	8,398	243%
Course Fees Prepaid for Following Year Training/Events (4809)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Sale of Assets (4950)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Sales (4820)	0	-371	-371	n/a	40,000	36,492	-3,508	-9%	40,000	36,121	-3,879	-10%
Sponsorship Received (4210)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Visitor Giving Income (4300)	0	0	0	n/a	5,000	2,000	-3,000	-60%	5,000	2,000	-3,000	-60%
Visitor Giving Income (for Cotswold Way) (4301)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Voluntary Warden Income (Yr End Use Only) (4410)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Total Income	703,144	732,923	29,778	4%	2,034,674	1,994,143	-40,531	-2%	2,737,818	2,727,066	-10,752	0%
Less Grants Paid												
CWNT Highway Authority Reimbursement - Development (6010)	0	0	0	n/a	20,000	49,414	29,414	147%	20,000	49,414	29,414	147%
CWNT Highway Authority Reimbursement - Maintenance (6012)	0	0	0	n/a	2,963	2,963	0	0%	2,963	2,963	0	0%
Grants Internal Transfer (5009)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Grants Paid - Caring for the Cotswolds (Visitor Giving) (5007)	0	0	0	n/a	20,000	16,435	-3,565	-18%	20,000	16,435	-3,565	-18%
Grants Paid- Projects (5000)	0	0	0	n/a	762,592	999,737	237,145	31%	762,592	999,737	237,145	31%
Inter Department Transfers (FO Only) (6050)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Other Grants / Contributions Paid (5008)	1,200	2,620	1,420	118%	397,071	381,849	-15,222	-4%	398,271	384,468	-13,803	-3%
Total Grants Paid	1,200	2,620	1,420	118%	1,202,626	1,450,398	247,772	21%	1,203,826	1,453,017	249,191	21%
Gross Surplus	701,944	730,303	28,359	4%	832,048	543,746	-288,302	-35%	1,533,992	1,274,049	-259,944	-17%

Less Overheads												
Accommodation & Subsistence (7811)	331	328	-3	-1%	0	25	25	n/a	331	353	22	7%
Actuary Fees (7905)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Advertising (7602)	210	210	0	0%	0	400	400	n/a	210	610	400	191%
Air, Rail & Underground Fares (7204)	200	130	-70	-35%	20	194	174	872%	220	324	104	47%
Bad Debt Write Off (8100)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Bank / Credit Card / PayPal Fees (7701)	462	475	13	3%	48	33	-16	-32%	510	508	-2	0%
Bank Interest Paid (7700)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Car Allowances & Mileage (7200)	28,892	27,675	-1,216	-4%	13,343	11,077	-2,267	-17%	42,235	38,752	-3,483	-8%
Car Parking, Tolls (7203)	104	68	-36	-34%	106	44	-63	-59%	210	112	-98	-47%
Catering & Refreshments (7605)	8,080	5,627	-2,453	-30%	3,743	2,242	-1,502	-40%	11,823	7,868	-3,955	-33%
CDC Committee Services (7907)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
CDC Human Resources SLA (7906)	2,400	2,400	0	0%	0	0	0	n/a	2,400	2,400	0	0%
CDC Payroll SLA (7901)	5,640	5,640	0	0%	0	0	0	n/a	5,640	5,640	0	0%
Cleaning (7010)	300	3,386	3,086	1029%	0	0	0	n/a	300	3,386	3,086	1029%
Competition Prizes (7603)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Consultants & Professional Fees (7909)	3,130	7,965	4,835	154%	0	1,179	1,179	n/a	3,130	9,144	6,014	192%
Contribution to Core Funding (7993)	-46,519	-27,711	18,809	-40%	46,519	27,711	-18,809	-40%	0	0	0	n/a
Corporation Tax (7702)	150	146	-4	-3%	0	0	0	n/a	150	146	-4	-3%
Cost spread/ Depreciation (8001)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
CWNT Voluntary Warden Costs Recharges (7208)	-6,000	-6,000	0	0%	6,000	6,000	0	0%	0	0	0	n/a
Employers NI (7805)	49,940	44,917	-5,023	-10%	22,330	20,226	-2,105	-9%	72,271	65,143	-7,128	-10%
Equipment Fuel (Brushcutters, etc) (7223)	1,830	1,830	0	0%	320	140	-180	-56%	2,150	1,970	-180	-8%
External Audit (7903)	2,880	2,880	0	0%	0	0	0	n/a	2,880	2,880	0	0%
Eye Tests and Other Health Benefits (7812)	0	35	35	n/a	0	0	0	n/a	0	35	35	n/a
Facilities & Equipment Hire (7606)	9,812	7,244	-2,568	-26%	3,391	2,444	-947	-28%	13,203	9,688	-3,515	-27%
Film & Photography (7309)	500	500	0	0%	1,018	0	-1,018	-100%	1,519	500	-1,018	-67%
Furniture, Tools & Equipment (7401)	8,724	11,673	2,949	34%	7,658	61,622	53,964	705%	16,382	73,295	56,913	347%
Gross Salaries - Staff (7800)	461,371	410,625	-50,746	-11%	250,996	229,040	-21,956	-9%	712,366	639,665	-72,702	-10%
Grounds Maintenance (7608)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Health & Safety Costs (inc Fire & Security) (7600)	510	1,663	1,153	226%	0	1,305	1,305	n/a	510	2,968	2,458	482%
Hotels & Accommodation (7835)	0	182	182	n/a	0	0	0	n/a	0	182	182	n/a
IFRS19 Adjustments (7809)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Individual & Professional Memberships (7801)	291	300	9	3%	146	146	0	0%	437	446	9	2%
Insurance (7604)	13,500	12,940	-560	-4%	0	121	121	n/a	13,500	13,062	-438	-3%
Internal Audit (7902)	3,000	3,000	0	0%	0	0	0	n/a	3,000	3,000	0	0%
IT Hardware & Software (7400)	7,192	5,983	-1,209	-17%	726	3,033	2,307	318%	7,918	9,016	1,098	14%
IT Support (not hardware) (7908)	7,056	8,982	1,926	27%	0	234	234	n/a	7,056	9,216	2,160	31%
Legal Fees (7900)	0	1,447	1,447	n/a	0	0	0	n/a	0	1,447	1,447	n/a
Loan Interest Paid (7703)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Materials & Provisions (Consumables) (7402)	5,159	6,256	1,097	21%	2,546	3,628	1,082	42%	7,705	9,885	2,179	28%
Members' Allowances (7803)	21,900	20,531	-1,369	-6%	0	0	0	n/a	21,900	20,531	-1,369	-6%
Mispostings Account (9999)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Other Contractors (7601)	7,180	12,560	5,380	75%	13,550	20,125	6,575	49%	20,730	32,685	11,955	58%
Paper & Office Supplies (7300)	810	560	-250	-31%	0	19	19	n/a	810	578	-232	-29%
Petty Cash discrepancies (7996)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Photocopying/Stationery Charge (7304)	1,520	647	-873	-57%	0	0	0	n/a	1,520	647	-873	-57%
Postage & Distribution (7301)	325	314	-12	-4%	0	49	49	n/a	325	362	37	11%
Printing & Design (7307)	13,968	7,743	-6,225	-45%	8,247	7,305	-942	-11%	22,215	15,048	-7,167	-32%

Property Repairs & Maintenance (7610)	45,000	35,203	-9,797	-22%	0	0	0	n/a	45,000	35,203	-9,797	-22%
Rates (7003)	6,440	4,503	-1,936	-30%	0	0	0	n/a	6,440	4,503	-1,936	-30%
Recharge of Employee Costs (7899)	-42,471	-36,211	6,260	-15%	42,471	36,211	-6,261	-15%	0	-1	-1	n/a
Recharge Premises (7199)	-2,510	-2,510	0	0%	2,510	2,510	0	0%	0	0	0	n/a
Recharge Supplies & Services (7799)	-1,719	-1,719	0	0%	1,719	1,719	0	0%	0	0	0	n/a
Recharge Support Costs (7999)	-7,451	-7,451	0	0%	7,451	7,451	0	0%	0	0	0	n/a
Recruitment Expenses (7808)	449	851	402	90%	0	449	449	n/a	449	1,300	851	190%
Redundancy costs (7815)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Rent (7000)	46,863	37,736	-9,126	-19%	0	0	0	n/a	46,863	37,736	-9,126	-19%
Stock for Shop (7408)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Subscriptions, Licences & Personal Memberships (7305)	5,359	5,531	172	3%	0	30	30	n/a	5,359	5,561	202	4%
Superannuation (7807)	91,351	78,948	-12,403	-14%	49,697	42,765	-6,932	-14%	141,049	121,713	-19,335	-14%
Suspense Account (9998)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Telephone (7302)	2,203	2,248	45	2%	568	1,163	595	105%	2,771	3,411	640	23%
Training & Conference Attendance Fees (7830)	10,076	5,910	-4,166	-41%	6,850	1,850	-5,000	-73%	16,926	7,760	-9,166	-54%
Utilities (Water/Electricity/Fuel) (7002)	900	4,247	3,347	372%	0	0	0	n/a	900	4,247	3,347	372%
Vehicle Costs (7220)	2,295	1,617	-678	-30%	2,200	25,544	23,344	1061%	4,495	27,161	22,666	504%
Vehicle Fuel (7221)	4,800	2,616	-2,184	-45%	3,600	1,825	-1,775	-49%	8,400	4,441	-3,959	-47%
Vehicle Hire (7205)	0	1,812	1,812	n/a	0	585	585	n/a	0	2,397	2,397	n/a
Vehicle Purchase (7201)	0	0	0	n/a	0	46,000	46,000	n/a	0	46,000	46,000	n/a
Wardens Committee Expenses (7804)	0	0	0	n/a	0	0	0	n/a	0	0	0	n/a
Waste Disposal (7609)	596	1,760	1,164	195%	0	186	186	n/a	596	1,947	1,351	227%
Website Hosting & Development (7506)	3,600	3,600	0	0%	0	0	0	n/a	3,600	3,600	0	0%
Total Overheads	780,627	721,844	-58,783	-8%	497,775	566,627	68,852	14%	1,278,402	1,288,471	10,068	1%
Operating Surplus/Deficit	-78,683	8,459	87,142	-111%	334,273	-22,881	-357,154	-107%	255,590	-14,422	-270,012	-106%

Payroll Cost	602,662	534,490	-68,172	-11%	323,023	292,030	-30,993	-10%	925,685	826,521	-99,165	-11%
Recharges to Projects	-60,151	-53,891	6,260	n/a	60,151	53,891	-6,260	-10%	0	-1	-1	n/a

COTSWOLDS NATIONAL LANDSCAPE

SUMMARY INCOME AND EXPENDITURE

REFORECAST 2022-23

	CORE COSTS				RESTRICTED FUNDS				TOTAL			
	Budget	Reforecast	Variance £	Variance %	Budget	Reforecast	Variance £	Variance %	Budget	Reforecast	Variance £	Variance %
Income												
DEFRA Core Funding	529,743	529,743	0	0%	0	0	0	n/a	529,743	529,743	0	0%
DEFRA (Projects) (4002)	0	0	0	n/a	882,337	1,195,570	313,233	36%	882,337	1,195,570	313,233	36%
Local Authority Contributions	137,388	137,538	150	0%	0	0	0	n/a	137,388	137,538	150	0%
Natural England - National Trail	0	0	0	n/a	63,929	106,166	42,237	66%	63,929	106,166	42,237	66%
Other grants/contributions received	35,188	42,656	7,468	21%	889,048	456,430	-432,617	-49%	924,236	499,086	-425,150	-46%
Rural Skills Income	75	10,562	10,487	13982%	3,450	6,715	3,265	95%	3,525	17,276	13,751	390%
Other Income	750	12,424	11,674	1557%	195,910	229,262	33,352	17%	196,660	241,686	45,026	23%
Total Income	703,144	732,923	29,778	4%	2,034,674	1,994,143	-40,531	-2%	2,737,818	2,727,066	-10,752	0%
Grants Paid	1,200	2,620	1,420	118%	1,202,626	1,450,398	247,772	21%	1,203,826	1,453,017	249,191	21%
Overheads												
Total Payroll Costs	602,662	534,490	-68,172	-11%	323,023	292,030	-30,993	-10%	925,685	826,521	-99,165	-11%
Car Allowances Employee and Volunteers	28,892	27,675	-1,216	-4%	13,343	11,077	-2,267	-17%	42,235	38,752	-3,483	-8%
Insurance	13,500	12,940	-560	-4%	0	121	121	n/a	13,500	13,062	-438	-3%
Member Allowances	21,900	20,531	-1,369	-6%	0	0	0	n/a	21,900	20,531	-1,369	-6%
Rent	46,863	37,736	-9,126	-19%	0	0	0	n/a	46,863	37,736	-9,126	-19%
Utilities	900	4,247	3,347	372%	0	0	0	n/a	900	4,247	3,347	372%
Property Repairs and Maintenance	45,000	35,203	-9,797	-22%	0	0	0	n/a	45,000	35,203	-9,797	-22%
IT Costs	14,248	14,965	717	5%	726	3,267	2,541	350%	14,974	18,232	3,258	22%
Materials & Provisions	5,159	6,256	1,097	21%	2,546	3,628	1,082	42%	7,705	9,885	2,179	28%
Contractors	7,180	12,560	5,380	75%	13,550	20,125	6,575	49%	20,730	32,685	11,955	58%
Recharges to Projects	-60,151	-53,891	6,260	-10%	60,151	53,891	-6,260	-10%	0	-1	-1	n/a
Contribution to Core Funding from Projects	-46,519	-27,711	18,809	-40%	46,519	27,711	-18,809	-40%	0	0	0	n/a
Other Costs	100,995	96,842	-4,153	-4%	37,916	154,777	116,861	308%	138,910	251,619	112,708	81%
Total Overheads	780,627	721,844	-58,783	-8%	497,775	566,627	68,852	14%	1,278,402	1,288,471	10,068	1%
Net Surplus/Deficit	-78,683	8,459	87,142	-111%	334,273	-22,881	-357,154	-107%	255,590	-14,422	-270,012	-106%