

## POLICY AND RESOURCES COMMITTEE 8th MARCH 2021

### ACCOUNTS COST CENTRES 2021-2022 ONWARDS

Following the Councillor accounts training in November 2020 there was a desire expressed to make the accounts more accessible.

Although accounts on the scale we operate will never be concise, the Senior Finance Officer and Town Clerk have set about adjusting the Cost Centres of the Council's income and expenditure in a way that enables clearer demonstration of our sources of income and areas of expenditure.

We have taken the approach of seeing the Council as a whole, and minimising the sometimes unclear ways of notionally splitting expenditure across cost centres.

This new approach also has allowed us to develop some ways to graphically summarise the Council's income and expenditure.

An explanation of each Centre:

Administration (101)	Expenses incurred in administering the Council activities.
Community Development (102)	Festivities, Christmas Day, Tourism and Information Centre
Civic and Democratic (103)	Mayor and Civic costs
Watermark Central (104)	Now defunct – Loans in 'Precept and Corporate' and Information Centre now in Community Development.
Community Grants (105)	All grant expenditure
Climate Action (110)	Climate Emergency actions and projects
Town Hall (201)	Town Hall facilities expenditure and income from Town Hall room hire
Precept and Corporate (202)	Core income, essential corporate expenditure and central staff costs (excludes Parks and The Watermark)
Butterpark (350)	Project cost centre, plus income in future
Planning (501)	Direct planning costs

The Watermark (701-751)      No change

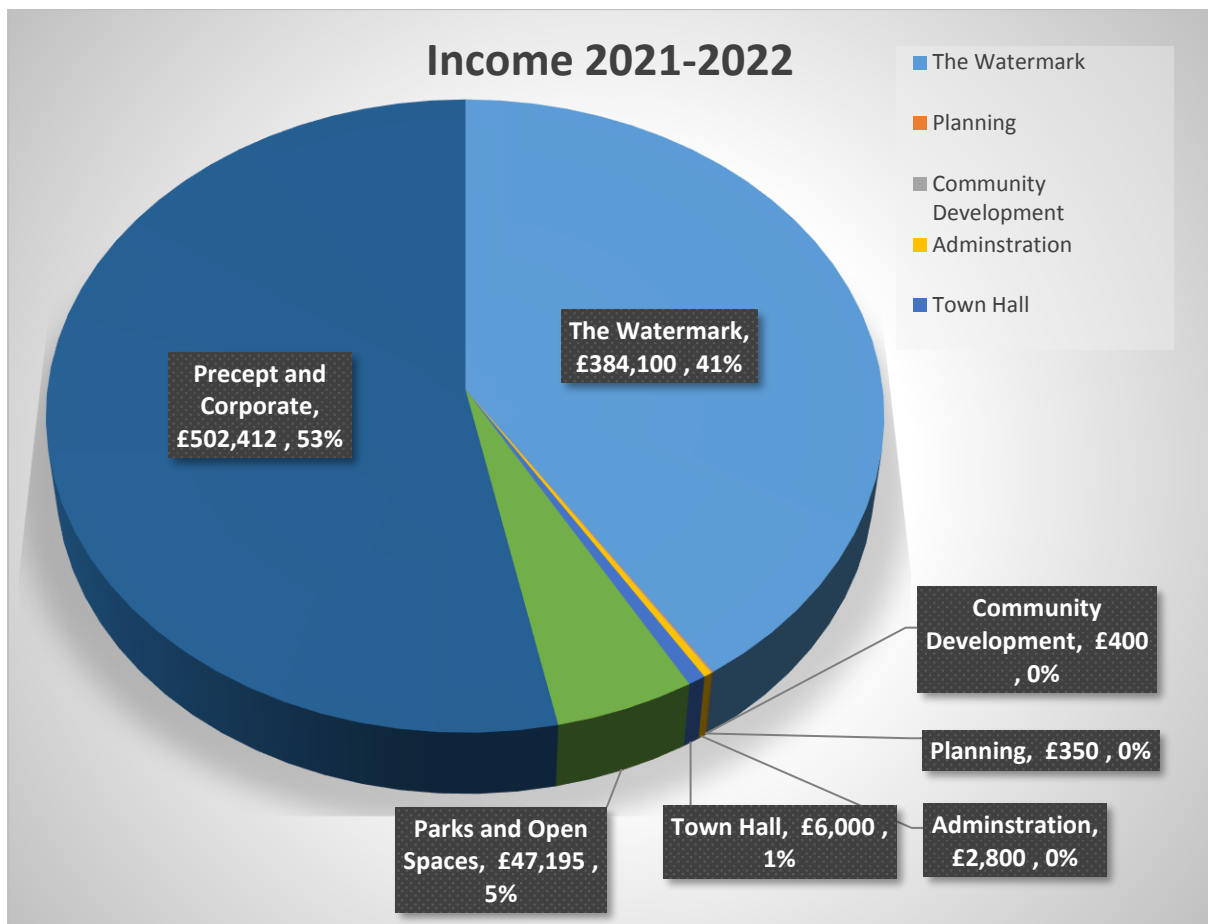
Parks and Open Spaces Cost Centres

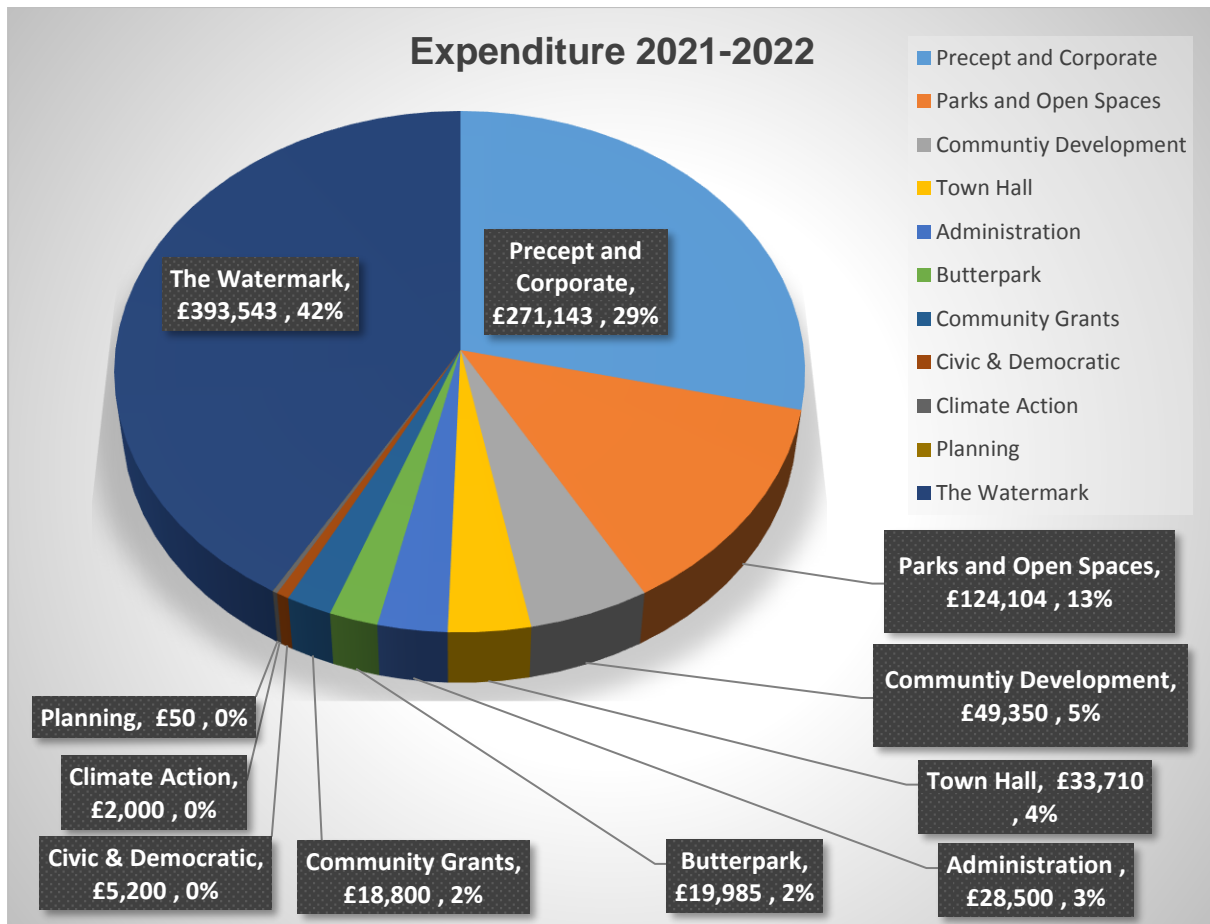
Parks General (301)      General expenditure wholly on Parks and Open Spaces

Filham Park (302),  
Victoria Park (303),  
Macandrew Field (304),  
Allotments (320),  
Longtimber Woods (330) &  
Cemetery (401)      Area specific income and/or expenditure

We feel this adjusted layout and explanation gives a clearer picture of the activity and associated finances of the Council.

It also enables some clearer explainable illustrations of how our income and expenditure is allocated as follows.





It is recommended that Councillors agree the new Cost Centres for the 2021-2022 year.

Jonathan Parsons  
Town Clerk

Pauline Cleal  
Senior Finance Officer