

To:	Management Committee
From:	Director
Meeting Date:	25 th March 2024
Subject:	Cost Centre Apportionment
Status:	Decision Required <input checked="" type="checkbox"/> For Information <input type="checkbox"/> Update <input type="checkbox"/> Policy Review <input type="checkbox"/> Monitoring <input type="checkbox"/>

1. Introduction

- 1.1. Each year we review what percentage of salaries are apportioned to specific cost centres. The apportionment was last reviewed in April 2023.

2. Background

- 2.1. The attached proposals are based on the interim staff structure, which is in place for 2024/25.
- 2.2. Management and Maintenance – the majority of staff costs are attributed to the day to day running of the Co-operative.
- 2.3. Development – resources spent on Stage 3 property adaptations are attributed to the development cost centre.
- 2.4. Service Costs – the cost of providing services like payroll and finance support to other community organisations e.g. Whitlawburn Community Resource Centre. We do not usually reclaim these costs as it forms part of our community support and development function.
- 2.5. Wider Action – resources spent on community development e.g. funding applications and co-ordination of community services.

3. Amendments

- 3.1. The apportionments have changed to take account the current staff structure and the reduction in development work following property handovers and end of defects liability period.
- 3.2. The apportionments are reviewed throughout the year in response to staffing changes and can be reconsidered by Committee if needs be.

4. Recommendation

- 4.1. The 2023/24 apportionment is shown at appendix 1 for comparative information.
- 4.2. Committee is recommended to review and approve the apportionments in Appendix 2, which are effective from 1st April 2024.

Appendix 1

Cost Centre Apportionment from 1st April 2023

Role	Management and Maintenance	Development	Service Costs	Wider Action
Director	70.00%	10.00%	10.00%	10.00%
Deputy Director	70.00%	10.00%	10.00%	10.00%
Property Manager	90.00%	10.00%		
Property Officer	90.00%	10.00%		
Property Officer	90.00%	10.00%		
Property Assistant	100.00%			
Property Assistant P/T	100.00%			
Property Assistant P/T	100.00%			
Assistant Director (Tenancy Services)	100.00%			
Housing Officer P/T	100.00%			
Housing Officer	100.00%			
Housing Officer P/T	100.00%			
Housing Officer P/T	100.00%			
Housing Officer P/T	100.00%			
Housing Officer	100.00%			
Housing Assistant	100.00%			
Assistant Director (Corporate Services)	90.00%		10.00%	
Finance Officer	90.00%		10.00%	
Finance Assistant P/T	95.00%		5.00%	
Corporate Services Officer	90.00%		10.00%	
Admin Assistant P/T	100.00%			
Modern Apprentice	100.00%			
Reception Assistant	100.00%			
Community Development Co-ordinator				100.00%
All Concierge Staff	100.00%			

Appendix 2

Cost Centre Apportionment from 1st April 2024

Role	Management and Maintenance	Development	Service Costs	Wider Action
Director	75.00%	5.00%	10.00%	10.00%
Deputy Director	75.00%	5.00%	10.00%	10.00%
Property Manager	95.00%	5.00%		
Property Officer	95.00%	5.00%		
Property Officer	95.00%	5.00%		
Property Assistant	100.00%			
Property Assistant P/T	100.00%			
Head of Housing Services	100.00%			
Housing Officer	100.00%			
Housing Officer	100.00%			
Housing Officer P/T	100.00%			
Housing Officer P/T	100.00%			
Housing Assistant	100.00%			
Finance Officer	90.00%		10.00%	
Finance Assistant P/T	90.00%		10.00%	
Corporate Services Officer	90.00%		10.00%	
Modern Apprentice	100.00%			
Reception Assistant P/T	100.00%			
Community Development Co-ordinator				100.00%
All Concierge Staff	100.00%			