

BUDGET MONITORING REPORT: PARISH ACCOUNT 2025/26													
DESCRIPTION	PRIOR YR	CURRENT YEAR BUDGET				CURRENT YEAR ACTUALS					VARIANCE		Analysis & comments
	Actual 24/25	Budget 25/26	Budget Adjustm'ts	Adjusted Budget	Q1 ending 30 June	Q2 ending 30 Sept	Q3 ending 31 Dec	Q4 ending 31 Mar	Total for 25/26	Forecast Outturn	Variance F'cst - Bud		
<b>EXPENDITURE</b>													
Grounds and Maintenance													
Grasscutting	4,250	6,000		6,000	1,350	2,700	2,075		6,125	6,125	125		
Footpath Improvements	4,063	3,000		3,000							- 3,000	Expenses typically in winter - flood damage	
Tree Survey and Maintenance	2,380	1,500		1,500	380		740	238	1,358	1,358	- 142	Tree report & associated works have bi-annual pattern	
Environmental & CloV/Planting	943	1,300		1,300	506		436		942	942	- 358		
General R & M	1,836	2,000		2,000		191	5,064	2,391	7,646	7,646	5,646	Hutton Bank railings (Q3 £3,500) & Clock access (Q4 £1575) funded from revenue. Replacement bench (Q3 £1,414) funded from reserve	
Sports Area R & M	4,142	2,000		2,000		3,193	2,650	146	5,989	5,989	3,989	Q2 £3,024 unbudgeted fence replacement. Q3 £2650 safety matting	
Structures R & M	520					3,671	121	10,865	14,657	14,657	14,657	Stone copings for Linen Mill wall (Q2 £3670.83 + Q3 £120.84) + fitting (Q4 £1604 + 54.17) funded from reserve. Church House Steps £8677.89 of £9,206.80 funded by CIL. £528.91 funded from reserve	
Administration													
Subscriptions	874	1,000		1,000	672	220			892	892	- 109		
Insurance and audit	869	1,000		1,000	462	315			777	777	- 223		
Staff Costs	20,867	22,500		22,500	4,849	5,174	5,888	5,304	21,215	21,215	- 1,285		
Office Expenses	1,236	700		700		650	304	349	1,302	1,302	602	Q2 £290 for new printer.	
IT Expenses	34	500		500	278			337	615	615	115		
Professional Fees	810	1,500		1,500	1,338	338	1,691	52	3,419	3,419	1,919	KVA £930 (funded from NP reserve). Catch £621 funded from reserve	
Allotments													
Allotment Water	253	300		300		55	109	22	186	186	- 114		
Allotment Maintenance	1,280	100		100			150		150	150	50		
Allotment Deposit Refunds	40				61				61	61	61		
Misc & Events													
PWLB	16,122	10,500		10,500		5,166		5,061	10,227	10,227	- 273		
Donations or S137 Exp	788	200		200		240		184	424	424	224		
Village Event	3,792	5,000		5,000	4,232	864		1,075	6,171	6,171	1,171	£1075 in Q4 is for 2026 event	
Fireworks	2,081	2,500		2,500			2,517		2,517	2,517	17		
Remembrance Day	376	400		400			719		719	719	319	Includes 'Tommies' asset purchase £291.66	
Christmas Tree and Lights	458	800		800			420	50	470	470	- 330		
Misc	1,325						5,210	1,225	6,435	6,435	6,435	PA System in 24/25. CIL t/f to burial (£4001.25+1209.06, £1225)	
<b>Total Expenditure</b>	<b>69,338</b>	<b>62,800</b>		<b>62,800</b>	<b>14,128</b>	<b>22,776</b>	<b>28,094</b>	<b>27,298</b>	<b>92,297</b>	<b>92,297</b>	<b>29,497</b>		
<b>INCOME</b>													
Precept	50,000	51,325		51,325	25,663	25,663		174	51,325	51,325	-		
Interest/cashback/recurring donations	1,389	1,500		1,500	303	336	251		1,064	1,064	- 438		
Non recurring donations	1,483	500		500		240			240	240	- 260		
Grants/S106	3,689						2,293		2,293	2,293	2,293		
Allotment Rents and deposits	977	620		620	64		397	312	773	773	153		
Firework donations	2,271	2,300		2,300			2,301		2,301	2,301	1		
Misc	142							12	12	12	12		
VAT receipt	7,370				2,617		2,860		5,477	5,477	5,477	No budget figure was set for VAT reclaims	
<b>Total Income</b>	<b>67,323</b>	<b>56,245</b>		<b>56,245</b>	<b>28,647</b>	<b>26,239</b>	<b>8,102</b>	<b>497</b>	<b>63,485</b>	<b>63,485</b>	<b>7,240</b>		
<b>NET BUDGET</b>	<b>Deficit / (surplus)</b>	<b>2,016</b>	<b>6,555</b>		<b>6,555</b>	<b>- 14,519</b>	<b>- 3,463</b>	<b>19,992</b>	<b>26,802</b>	<b>28,812</b>	<b>22,257</b>		
<b>FUNDED BY</b>													
Earmarked reserves					- 930	- 3,671	- 10,308	- 12,090	- 26,999	- 26,999		Within the year show budget adj transfers when approved. Show earmarked reserves movement when spending occurs	
T/F Gen Res (to)/from Current A/C	- 2,016	- 6,555		- 6,555	15,449	7,134	- 9,684	- 14,712	- 1,814	- 1,814		Absorb surplus/deficit into Gen Res	
<b>RESERVES</b>													
Refurb Old Mill Wall		7,000		7,000	7,000	3,329	3,208					Adjust reserves by net amount spent on projects	
Sports Field R & M		5,000		5,000	5,000	5,000	2,350	2,350	2,350			Q2 £3670.83, Q3 £120.84, Q4 £1604.00 + £54.17. Bal £1550.16 t/f to Gen Res	
Crowwood Steps		5,000		5,000	5,000	5,000	5,000	5,000	5,000			Q3 £2650 safety matting	
Benches and Bins (not burial)		10,000		10,000	10,000	10,000	10,000	10,000	10,000				
Neighbourhood Plan		5,000		5,000	4,070	4,070	4,070	4,070	4,070				
Church House Steps		20,000		20,000	20,000	20,000	20,000	20,000	20,000			Q4 £9206.80 completion cost. Bal £10,793.20 t/f to Gen Res	
Tommies & Memorial Bench		2,000		2,000	2,000	2,000						Completion cost £291.66 + £1414. Bal £294.34 t/f to Gen Res	
Website		2,000		2,000	2,000	2,000	1,379	1,379	1,379			£621 expenditure in Q3	
Christmas Lights		5,000		5,000	5,000	5,000	5,000					Project cancelled - release to Gen Res	
CIL		12,820		12,820	12,820	12,820	9,903					Allocate CIL to project as spent & release CIL adj to Gen Res	
CIL adjustment when spent		- 12,820		- 12,820	- 12,820	- 12,820	- 9,903					Q3 receipt £2293.20. T/F to burial Q3 £4001.25 + £1209.06 Q4 £1225	
Allotments Capital Reserve		101		101	101	101	101	101	101				
<b>General Reserve</b>		<b>15,313</b>		<b>15,313</b>	<b>36,236</b>	<b>41,684</b>	<b>23,945</b>	<b>22,382</b>	<b>22,382</b>				
<b>Total Reserves (Cash in bank)</b>	<b>82,969</b>	<b>76,414</b>		<b>76,414</b>	<b>96,407</b>	<b>98,084</b>	<b>76,053</b>	<b>45,282</b>	<b>45,282</b>				
<b>VAT</b>													
VAT on Expenditure					1,080	1,786	3,039	2,970	8,874			Expenditure +ve	
VAT refund receipt					- 2,617	-	- 2,860	-	- 5,477			Receipt -ve	
<b>Net VAT movement (reclaimed/paid)</b>					<b>- 1,537</b>	<b>1,786</b>	<b>179</b>	<b>2,970</b>	<b>3,397</b>				

**Notes on cell colour coding**

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**BUDGET MONITORING REPORT: BURIAL ACCOUNT 2025/26**

	DESCRIPTION	PRIOR YR	CURRENT YEAR BUDGET			CURRENT YEAR ACTUALS					VARIANCES		Analysis & comments
		Actual 24/25	BUDGET 25/26	Budget Adjusm'ts	Adjusted Budget	Q1 ending 30 June	Q2 ending 30 Sept	Q3 ending 31 Dec	Q4 ending 31 Mar	Total for 2025/26	Forecast Outturn	Variance F'cst-Bud	
<b>EXPENDITURE</b>	Grass Cutting	3,300	3,465	-	3,465	700	700	1,050	-	2,450.00	2,450	- 1,015	Late invoicing on Q2 cuts & fewer summer cuts needed
	Grave Digger	1,010	1,554	-	1,554	-	-	300	1,200	1,500.00	1,500	- 54	
	General R & M		500	-	500	-	-	6,596	-	6,595.56	6,596	6,096	Benches (£4001.25), Installation (£1225) and Trees (£1209.06) funded by CIL/Reserves
	Administration		-	-	-	-	-	-	16	15.82	16	16	
	Professional Fees	2,883	-	-	-	-	-	1,252	-	1,251.50	1,252	1,252	Memorial inspections by Memsafe (£1251.50)
	Misc	111	-	-	-	-	-	-	235	235.42	235	235	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
	<b>Total Expenditure</b>	<b>7,304</b>	<b>5,519</b>	<b>-</b>	<b>5,519</b>	<b>700</b>	<b>700</b>	<b>9,197</b>	<b>1,451</b>	<b>12,048.30</b>	<b>12,048</b>	<b>6,529</b>	
<b>INCOME</b>	Reservations & Interments	3,370	4,190	-	4,190	165	135	-	7,110	7,410.00	7,410	3,220	Fewer burials than long term average in Q1 to Q3 25/26
	Re-reservations	2,935	-	-	-	190	-	-	-	190.00	190	190	24/25 unusually high due to backlog clearing initiative
	Headstones & Inscriptions	740	1,100	-	1,100	225	-	270	135	630.00	630	- 470	
	Misc	111	-	-	-	100	-	5,210	1,225	6,535.31	6,535	6,535	Q3 CIL t/f from council to burial (£4001.25 + 1209.06). Q4 CIL t/f from council to burial (£1225)
	VAT reclaim	2,591	-	-	-	120	-	-	-	120.00	120	120	24/25 unusually high due to backlog of reclaims
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
	<b>Total Income</b>	<b>9,747</b>	<b>5,290</b>	<b>-</b>	<b>5,290</b>	<b>800</b>	<b>135</b>	<b>5,480</b>	<b>8,470</b>	<b>14,885</b>	<b>14,885</b>	<b>9,595</b>	
<b>NET BUDGET</b>	<b>Deficit/(Surplus)</b>	<b>- 2,443</b>	<b>229</b>	<b>-</b>	<b>229</b>	<b>- 100</b>	<b>565</b>	<b>3,717</b>	<b>- 7,019</b>	<b>- 2,837</b>	<b>- 2,837</b>	<b>- 3,066</b>	
<b>FUNDED BY</b>	Earmarked reserves	- 2,882						- 6,435	-	- 6,435			
	T/F Gen Res (to)/from Current A/C	5,325	- 229	-	- 229	100	- 565	2,719	7,019	9,272	2,837	3,066	<b>Within the year show any budget adj transfers. Absorb deficit/(surplus) into Gen Res</b>
<b>RESERVES</b>	Burial Ground Extension	4,118	4,118		4,118	4,118	4,118	182	182	182			<b>Adjust earmarked reserves by net spend on projects. On completion release any surplus to Gen Res</b>
	New Benches		2,500		2,500	2,500	2,500	-	-	-			24/25 reserve was held in main council accounts
	New Mapping		7,500		7,500	7,500	7,500	7,500	7,500	7,500			Benches reserve combined with BG extension reserve in Q3. Residual held in BG extension reserve
	<b>General Reserve - Burial</b>	<b>14,875</b>	<b>4,647</b>		<b>4,647</b>	<b>4,835</b>	<b>4,130</b>	<b>5,070</b>	<b>12,038</b>	<b>12,038</b>			
	Total Reserves (Cash in bank)	18,993	18,764		18,764	18,953	18,248	12,752	19,720	19,720.30			<b>Manually enter end of Quarter cash balance</b>
<b>VAT MONITORING</b>	VAT on Expenditure					140	140	1,779	50	2,109			
	VAT refund receipt					- 120				- 120			
	<b>Net VAT movement (reclaimed)/paid</b>					<b>20</b>	<b>140</b>	<b>1,779</b>	<b>50</b>	<b>1,989</b>			

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