Haydon Wick Parish Council

Detailed Income & Expenditure by Budget Heading 19/10/2025
Quarter 2 Review

	No budget set
	Rolling EMR
	>15% over budgeted expenditure or >15% under budgeted income
	<15% under budgeted expenditure or <15% over budgeted income

			Current Budget	Actual Year To Date	Projection	Committed Expenditure	Variance £	%	Notes
101	**Administration**								
1176	Precept		1,373,734	1,373,734	1,373,734		0	100.0%	Both installments received
1190	Interest Received		12,000	15,430	25,717		(3,430)	128.6%	Delayed payments (invoices) for GMF resulting in higher investment balance
1195	FIT Payments		500	(50)	500		550	(10.0%)	Receipt due - to investigate
1199	Miscellaneous Income		0	440	440		(440)	0.0%	
		Administration :- Income	**1,386,234**	**1,389,554**	**1,400,391**		**(3,320)**	**100.2%**	
4000	Salaries		326,075	148,778	327,381		177,297	45.6%	
4007	Councillors' Allowances		15,837	6,097	12,194		9,740	38.5%	
4008	Professional Services		12,650	5,233	12,650		7,418	41.4%	
4011	Photocopier Lease & charges		1,110	1,171	2,000		(61)	105.5%	Missed 24/25 Accrual
4012	Insurance		6,831	5,692	6,831		1,139	83.3%	Paid to Feb 2026
4013	Insurance Claims		500	0	500		500	0.0%	Not required to date
4016	Travelling Expenses		200	409	600		(209)	204.3%	GMF move delayed
4018	Stationery		780	262	524	78	518	43.6%	
4019	Postage		40	7	40		33	17.4%	Minimal requirements
4020	Staff Training		10,950	4,972	10,950	170	5,978	47.0%	
4021	Councillor Training		100	56	100		44	56.0%	
4023	Audit Internal/External		3,092	22	3,092		3,070	0.7%	External audit invoice to process. Internal audit due October 25
4024	IT Support		10,385	10,691	11,192		(306)	102.9%	Annual invoices paid. Inflation higher than expected on IT support
4025	IT Equipment		1,750	14	1,750		1,736	0.8%	Not required to date
4026	Medical expenses		500	153	500		347	30.6%	Not fully required to date
4028	Recruitment		2,000	2,338	2,338		(338)	116.9%	Agreed in 24/25
4090	Elections/Co-options		6,000	0	6,000		6,000	0.0%	
4109	Mobile phones		683	187	683		496	27.3%	O2 invoices to process
4215	Subscriptions		2,949	3,073	3,073		(124)	104.2%	Inflation higher than expected
4480	Climate Change & Biodiversity		750	0	0		750	0.0%	Not required to date
4490	Bank charges		383	120	240		263	31.3%	Invoices to process
4491	Square Card Receipts Charges		100	75	150		25	75.1%	Higher income resulting in higher charges
4510	Workwear & PPE		204	187	204		17	91.5%	Bulk orders processed
4600	New Office Equipment		500	92	500		408	18.4%	Not fully required to date
4999	Sundries		495	286	495		210	57.68%	
5900	EMR Spend		0	310	0		(310)	0.0%	
		Administration :- Indirect Expenditure	**404,864**	**190,225**	**403,987**	**748**	**215,989**		
		Net Income over Expenditure							
			981,370	**1,199,329**	**996,403**		**(217,959)**		
6000		**plus Transfer From EMR**	**0**	**310**	**0**		**(310)**		
		Movement to/(from) Gen Reserve	**981,370**	**1,199,638**	**981,370**		**(218,268)**		
102	**Office Expenditure**								
1000	Hire Of Premises		5,000	4,423	7,000		577	88.5%	Invoices in advance. Higher usage than budgeted

			Current	Actual Year	Projection	Committed	Variance		Notes
			Budget	To Date		Expenditure	£	%	
		Office Expenditure :- Income	**5,000**	**4,423**	**7,000**		**577**	**88.5%**	
4009	Maintenance Contractor		11,550	1,158	11,550	1,839	10,392	25.9%	Kitchen upgrade invoices due
4017	Cleaning Materials		561	490	800		71	87.3%	Office used by all staff until GMF completion
4040	Covid19/Staff Larder		500	0	500		500	0.0%	Not required to date
4100	Office Site Lease		2,695	1,295	2,590		1,400	48.05%	
4101	Utilities		3,523	3,597	4,597		(74)	102.1%	Water charges to review
4102	Health & Safety		804	660	804		144	82.1%	Annual invoices processed
4104	Repairs/Replacements		2,500	158	2,500		2,342	6.3%	Not fully required to date
4105	Alarm Fire/Intruder		561	434	561		127	77.3%	Annual invoices processed
4106	Sanitary Waste		88	(7)	88		95	(8.0%)	Invoice due
4107	Contracts & Agreements		50	0	50		50	0.0%	Not required to date
4110	Landline/Broadband		1,623	692	1,384		931	42.7%	
4111	Maintenance - office & POST fa		571	58	571		513	10.2%	Not fully required to date
4112	Room Hire Sundries		0	57	57		(57)	0.0%	
4304	Bin collections		653	327	653		326	50.1%	
5900	EMR Spend		0	28	0		(28)	0.0%	
		Office Expenditure :- Indirect Expenditure	**25,679**	**8,954**	**26,705**	**1,839**	**16,891**		
		Net Income over Expenditure							
			(20,679)	**(5,675)**	**(19,705)**		**(15,004)**		
202	**Grants**								
4209	Grants		5,000	1,776	5,000		3,224	35.5%	
		Grants :- Indirect Expenditure	**5,000**	**1,776**	**5,000**	**0**	**3,224**		
		Net Expenditure							
			(5,000)	(1,776)	(5,000)		(3,224)		
302	**Play Areas**								
4010	Play Area Contractor/Security		12,750	5,000	12,750		7,750	39.2%	Paid monthly in arrears
4027	CCTV		1,061	340	1,061		721	32.0%	O2 invoices to process
4305	Play Equipment Repairs		14,000	1,614	14,000	2,437	12,386	28.9%	Rolling EMR
4306	Play Area Inspection		1,377	626	1,377		751	45.5%	Inspections due in December 2025
4316	Play Area Refurbishment		10,000	10,290	10,000		(290)	102.9%	Outdoor Gym
4342	Skatepark Repairs		500	0	500		500	0.0%	Not required to date
4518	Surface Repairs		20,000	1,892	20,000	8,375	18,108	51.3%	
5900	EMR Spend		0	37,085	0	1,543	(37,085)	0.0%	
		Play Areas :- Indirect Expenditure	**59,688**	**56,848**	**59,688**	**12,354**	**2,840**		
		Net Expenditure							
			(59,688)	**(56,848)**	**(59,688)**		**(2,840)**		
6000		**plus Transfer From EMR**	**0**	**37,085**	**0**		**(37,085)**		
		Movement to/(from) Gen Reserve	**(59,688)**	**(19,762)**	**(59,688)**		**(39,926)**		
305	**Leisure Gardens**								
1004	Leisure Garden Tenants		3,217	1,589	3,217		1,628	49.4%	
		Leisure Gardens :- Income	**3,217**	**1,589**	**3,217**		**1,628**	**49.4%**	
4019	Postage		100	0	100		100	0.0%	Not required to date
4215	Subscriptions		55	93	93		(38)	168.9%	Annual invoice processed - prepayment to process
4310	Leisure Gardens Maintenance		2,475	214	2,437		2,261	8.7%	Balancing budget to ring fence LG income

			Current	Actual Year	Projection	Committed	Variance		Notes
			Budget	To Date		Expenditure	£	%	
4315	Leisure Garden Water Rates		237	(19)	237		256	(8.1%)	Invoices to review
4318	Leisure Garden Competitions		350	0	350		350	0.0%	Credit card transactions in arrears
		Leisure Gardens :- Indirect Expenditure	**3,217**	**288**	**3,217**	**0**	**2,929**		
		Net Income over Expenditure							
			0	**1,301**	**0**		**(1,301)**		
307	**Parks & Open Spaces**								
1183	Grounds Maint Work		408	0	408		(1,092)	0.00%	Invoices to process
1199	Miscellaneous Income		0	1,550	1,550		(1,550)	0.0%	Dog park sponsorship
		Parks & Open Spaces :- Income	**408**	**1,550**	**1,958**		**(1,142)**		
4000	Salaries		531,198	247,733	478,800		283,465	46.6%	
4006	General Maintenance		1,836	774	1,836		1,070	41.7%	
4009	Maintenance Contractor		600	0	0		600	0.0%	GMF Delay
4017	Cleaning Materials		400	0	200		400	0.0%	GMF Delay
4020	Staff Training		5,000	499	5,000		4,501	10.0%	To be scheduled
4026	Medical expenses		1,000	0	1,000		1,000	0.0%	Not required to date
4040	Covid19/Staff Larder		500	0	500		500	0.0%	Not required to date
4101	Utilities		4,000	44	2,000		3,956	1.1%	GMF Delay
4102	Health & Safety		804	178	804		626	22.2%	GMF Delay
4104	Repairs/Replacements		0	12	0		(12)	0.0%	GMF Delay
4105	Alarm Fire/Intruder		1,200	0	600		1,200	0.0%	GMF Delay
4106	Sanitary Waste		87	0	0		87	0.0%	GMF Delay
4107	Contracts & Agreements		900	0	450		900	0.0%	GMF Delay
4109	Mobile phones		1,129	376	1,129		753	33.3%	O2 invoices to process
4200	Bus Shelters & Repairs		500	0	500		500	0.0%	Not required to date
4301	Arboricultural Work		7,101	5,740	7,101	3,950	1,361	136.5%	Purchase order to be funded from EMR
4302	Tractor Hire		11,000	4,200	11,000		6,800	38.2%	
4304	Bin collections		600	0	300		600	0.0%	GMF Delay
4308	Notice Boards, Seats & Bins		7,500	235	7,500		7,265	3.1%	Not fully required to date
4309	Horticultural work		4,971	124	4,971	930	4,847	21.2%	Not fully required to date
4350	Vandalism		150	27	150		123	18.3%	Not fully required to date
4506	Fuel		7,023	3,762	7,023		3,261	53.6%	
4507	Vehicle Insurance		5,440	3,627	5,440		1,813	66.7%	Paid to January 2026
4508	Road Fund Licence		1,122	857	1,122		265	76.4%	Annual invoices processed
4509	Servicing & Maintenance (Vehic		5,100	3,608	5,100	213	1,492	74.9%	Increased maintenance required
4510	Workwear & PPE		2,497	818	2,497	100	1,679	36.8%	
4511	Vehicle Tracking		918	338	918		581	36.8%	
4514	Grass Cutting M/C Lease		12,974	7,961	12,974		5,013	61.4%	
4515	Grass Cutting M/C maint		8,160	2,187	8,160	685	5,973	35.2%	
4517	Litter, Cleansing & gritting		3,609	268	3,609		3,341	7.4%	Not fully required to date
4522	Grounds Maintenance Contract		35,500	25,239	35,500	3,889	10,261	82.05%	Annual invoices processed
4523	Fuel - Grass cutting		5,100	1,863	5,100		3,237	36.5%	Q2 invoices to process
4524	Vehicle Electricity (fuel)		1,040	(492)	1,040		1,532	(47.3%)	Journal to complete
4604	Festive Enhancements		500	0	500		500	0.0%	Due Q3
4610	Vehicles		51,237	15,517	51,237	76,320	35,720	179.2%	3 year PO processed
4615	New Machinery		9,000	2,210	9,000	1,536	6,790	41.6%	
4633	Street Sweeper Lease		19,920	11,650	19,920		8,270	58.5%	
4634	Street Sweeper Maintenance		15,541	5,747	15,541	133	9,794	37.8%	
4635	Waterside Rent		0	4,600	10,350		(4,600)	0.0%	Assumes Jan 2026 GMF move
4700	PWLB Repayment		14,276	25,888	14,276		(11,612)	181.3%	Installment 1 covered by EMR

			Current Budget	Actual Year To Date	Projection	Committed Expenditure	Variance £	%	Notes
4703	GMF NNDR		10,000	0	10,000		10,000	0.0%	GMF Delay
5900	EMR Spend		0	48	0		(48)	0.0%	
		Parks & Open Spaces :- Indirect Expenditure	**789,433**	**375,638**	**743,148**	**97,165**	**413,795**		
		Net Income over Expenditure							
			(789,025)	**(374,088)**	**(789,025)**		**(414,937)**		
6000		**plus Transfer From EMR**	**0**	**25,935**	**0**		**(25,935)**		
		Movement to/(from) Gen Reserve	**(789,025)**	**(348,153)**	**(789,025)**		**(440,872)**		
401	**Newsletter**								
1001	Newsletter Advertising		2,500	895	1,790		1,605	35.8%	
		Newsletter :- Income	**2,500**	**895**	**1,790**		**1,605**	**35.8%**	
4400	Newsletter Printing		7,356	2,399	7,197	2,399	4,957	65.2%	PO processed
4403	Newsletter Distribution		3,366	1,140	3,420	1,181	2,226	69.0%	PO processed
4404	Newsletter Artwork		20	0	20	12	20	60.0%	
4416	Competitions		75	6	75		69	8.0%	Not fully required to date
		Newsletter :- Indirect Expenditure	**10,817**	**3,545**	**10,712**	**3,592**	**7,272**		
		Net Income over Expenditure							
			(8,317)	**(2,650)**	**(8,922)**		**(5,667)**		
402	**Community Development**								
1009	Memorial benches		3,462	0	3,462		3,462	0.0%	No orders - expense to contra (no budget impact)
1210	Mem Cafe Income & Donations		1,500	1,891	2,500		(391)	126.1%	Income higher than predicted
1220	Football Pitch Income		765	480	823		285	62.7%	
1400	CD Events Income		7,000	4,587	7,000		2,413	65.5%	Summer events
		Community Development :- Income	**12,727**	**6,958**	**13,785**		**5,769**		
4000	Salaries		88,749	43,277	86,781		45,472	48.8%	
4212	Christmas Activities		1,561	0	1,561		1,561	0.0%	Expected in Q3
4320	Youth Engagement		1,500	975	1,500	300	525	85.0%	Summer events
4330	Memory Cafe		3,000	2,155	3,200	219	845	79.1%	Income to contra at 1210
4401	Web Site & Social Media		612	343	612		269	56.1%	
4402	Marketing & Events		6,000	5,720	6,000	706	280	107.11%	PO in process for Xmas event - income to contra
4412	Branding		300	79	300		221	26.4%	Not fully required to date
4413	Consultation/Events		250	0	250		250	0.0%	Not required to date
4416	Competitions		150	98	150		52	65.1%	Summer events
4418	Memorial benches		3,462	0	3,462		3,462	0.0%	No orders to date
4629	Community Choices		7,500	3,435	7,500	301	4,065	49.8%	
		Community Development :- Indirect Expenditure	**113,084**	**56,082**	**111,316**	**3,157**	**57,002**	**52.4%**	
		Net Income over Expenditure							
			(100,357)	**(49,124)**	**(97,531)**		**(51,233)**		
501	**Community Transport**								
1002	Community Transport Fares		3,641	1,932	3,864		1,709	53.1%	
1003	Community Transport BSOG		714	(570)	714		1,284	(79.8%)	BSOG grant application in process
		Community Transport :- Income	**4,355**	**1,362**	**4,578**		**2,993**	**31.3%**	
4500	Bus Tax & Insurance		770	1,041	770		(271)	135.2%	Paid to Jan 2026 - increase higher than expected

			Current	Actual Year	Projection	Committed	Variance		Notes
			Budget	To Date		Expenditure	£	%	
4501	Bus Fuel Costs		1,122	283	1,122		839	25.2%	Q2 invoices to process
4502	Bus Servicing & Repairs		1,020	1,290	1,500		(270)	126.5%	Repairs higher than expected
4504	Bus Driver Training		450	0	450		450	0.0%	Not required to date
4505	Bus Admin/Misc		100	127	150		(27)	126.9%	Under review
		Community Transport :- Indirect Expenditure	**3,462**	**2,741**	**3,992**	**0**	**721**	**79.2%**	
		Net Income over Expenditure							
			893	**(1,379)**	**586**		**2,272**		
605	**Capital Projects**								
4614	Tadpole Lane		8,000	0	8,000		8,000	0.0%	Not required to date
4621	Mini bus		14,000	0	14,000		14,000	0.0%	Not required to date
4622	Councillor devices		750	294	750		456	39.2%	
5900	EMR Spend		0	171,386	0		(1,088)	0.0%	Transferred from EMR
		Capital Projects :- Indirect Expenditure	**22,750**	**171,680**	**22,750**	**0**	**21,368**		
		Net Expenditure							
			(22,750)	**(171,680)**	**(22,750)**		**148,930**		
		Grand Totals:- Income	**1,414,441**	**1,406,331**	**1,432,719**		**8,110**	**99.4%**	
		Expenditure	**1,437,994**	**868,920**	**1,390,515**	**118,856**	**569,074**	**68.7%**	
		Net Income over Expenditure							
			(23,553)	**537,411**	**42,203**		**(560,964)**		
		plus Transfer From EMR	**0**	**63,330**	**0**		**(63,330)**		
		Movement to/(from) Gen Reserve	**(23,553)**	**600,742**	**42,203**		**(624,295)**		

Projected Underspend	**42,203**
Budgeted use of reserves	**(23,553)**
Projected Saving against Budget	**65,756**
Savings from	
Increase in projected income against budget of:	**18,278**
Principally Due to:	
Increased interest/dividends	13,717
Unbudgeted (misc) income	1,990
Increased room hire	2,000
Decrease in expenditure against budget of:	**47,479**
Principally Due to:	
GMF Delay	4,150
NJC pay agreement below budgeted	53,060