

Meeting	Parks & Open Spaces Committee
Date	2 nd September 2025
Report Title	Budget Report to Month 4 (31 st July 2025)
Agenda Reference	
Author	Jodie Smart, Smart Public Finance

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 31st July 2025

Total Revenue Budgets	Total Expenditure Budgets	Actual Income to 31 st July 2025	Actual Expenditure to 31 st July 2025
£3,625	£852,338	£1,589	£321,075
% Income		% Expenditure	
Expected at 31 st July 2025	Actual at 31 st July 2025	Expected at 31 st July 2025	Actual at 31 st July 2025
33.33%	43.8%	33.33%	47.0%
Variances to note <18.33 or >48.33%			
302 Play Areas			
4027 CCTV	0%	Under review	
4305 Play Equipment Repairs	13.0%	Not fully required to date.	
4306 Play Area Inspection	(92.1%)	24/25 accrual – corresponding invoice to process.	
4316 Play Area Refurbishment	102.9%	Outdoor Gym.	
4518 Surface Repairs	49.0%	Purchase order processed.	
4342 Skatepark Repairs	0%	Not required to date.	
305 Leisure Gardens			
1004 Leisure Garden Tenants	49.4%	Invoices to September 2025 processed.	
4019 Postage	0%	Not required to date.	
4315 Leisure Garden Water Rates	(8.1%)	24/25 accrual – corresponding invoice to process.	
4318 Leisure Garden Competitions	0%	Not required to date.	
307 Parks & Open Spaces			
1183 Grounds Maintenance Work	0%	No income to date.	



4009 Maintenance Contractor	0%	Not required to date.
4017 Cleaning Materials	0%	Not required until GMF in use.
4020 Staff Training	0%	Not required to date.
4026 Medical Expenses	0%	Not required to date.
4040 Covid 19/Staff Larder	0%	Not required to date.
4101 Utilities	1.1%	Not fully required until GMF in use.
4102 Health & Safety	0%	Not required until GMF in use.
4105 Alarm Fire/Intruder	0%	Not required until GMF in use.
4106 Sanitary Waste	0%	Not required until GMF in use.
4107 Contracts & Agreements	0%	Not required until GMF in use.
4200 Bus Shelters & Repairs	0%	Not required to date.
4304 Bin Collections	0%	Not required until GMF in use.
4308 Notice Boards, Seats & Bins	0.7%	Not fully required to date.
4350 Vandalism	0%	Not required to date.
4507 Vehicle Insurance	66.7%	Insurance paid to January 2026.
4508 Road Fund Licences	76.4%	3 x Tax paid to February 2026.
4514 Grass Cutting M/C Lease	61.4%	Lease invoice for full year processed. Balance to rolling EMR for replacement mower.
4522 Grounds Maintenance Contract	77.0%	Summer mowing and weed spraying invoices processed.
4523 Fuel – Grass Cutting	0.8%	SBC fuel invoices in arrears – under review.
4524 Vehicle Electricity	(47.3%)	Accrual processed – awaiting corresponding invoice from SSE.
4604 Festive Enhancements	0%	Not required until Q3.
4610 Vehicles	122.7%	Two caged tippers – PO processed to 2026/27.
4635 Waterside Rent	0%	Not budgeted for. GMF Delay.
4700 PWLB Repayment	181.3%	Initial repayment covered by transfer from EMR.
4703 GMF NNDR	0%	Not required until GMF in use.

Detailed Income & Expenditure by Budget Heading 25/08/2025

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>302 Play Areas</u>								
4010 Play Area Contractor/Security	12,022	3,000	12,750	9,750		9,750	23.5%	
4027 CCTV	870	0	1,061	1,061		1,061	0.0%	
4305 Play Equipment Repairs	5,637	1,205	14,000	12,795	1,670	11,125	20.5%	
4306 Play Area Inspection	1,308	39	1,377	1,338		1,338	2.9%	
4316 Play Area Refurbishment	4,943	10,290	10,000	(290)		(290)	102.9%	
4342 Skatepark Repairs	0	0	500	500		500	0.0%	
4518 Surface Repairs	1,558	1,866	20,000	18,134	7,932	10,202	49.0%	
5900 EMR Spend	2,688	37,085	0	(37,085)	1,543	(38,629)	0.0%	37,085
Play Areas :- Indirect Expenditure	29,027	53,486	59,688	6,202	11,145	(4,943)	108.3%	37,085
Net Expenditure	(29,027)	(53,486)	(59,688)	(6,202)				
6000 plus Transfer From EMR	2,688	37,085	0	(37,085)				
Movement to/(from) Gen Reserve	(26,339)	(16,401)	(59,688)	(43,287)				
<u>305 Leisure Gardens</u>								
1004 Leisure Garden Tenants	3,151	1,589	3,217	1,628			49.4%	
Leisure Gardens :- Income	3,151	1,589	3,217	1,628			49.4%	0
4019 Postage	0	0	100	100		100	0.0%	
4215 Subscriptions	0	23	55	32		32	41.7%	
4310 Leisure Gardens Maintenance	133	163	2,475	2,312		2,312	6.6%	
4315 Leisure Garden Water Rates	230	(19)	237	256		256	(8.1%)	
4318 Leisure Garden Competitions	160	0	350	350		350	0.0%	
Leisure Gardens :- Indirect Expenditure	523	167	3,217	3,050	0	3,050	5.2%	0
Net Income over Expenditure	2,628	1,422	0	(1,422)				
<u>307 Parks & Open Spaces</u>								
1008 Great Western Community Forest	10,153	0	0	0			0.0%	
1183 Grounds Maint Work	250	0	408	408			0.0%	
Parks & Open Spaces :- Income	10,403	0	408	408			0.0%	0
4000 Salaries	468,028	160,227	531,198	370,971		370,971	30.2%	
4006 General Maintenance	2,008	546	1,836	1,290		1,290	29.7%	
4009 Maintenance Contractor	0	0	600	600		600	0.0%	
4017 Cleaning Materials	79	0	400	400		400	0.0%	
4019 Postage	80	0	0	0		0	0.0%	
4020 Staff Training	2,285	0	5,000	5,000		5,000	0.0%	
4026 Medical expenses	1,086	0	1,000	1,000		1,000	0.0%	
4040 Covid19/Staff Larder	140	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 25/08/2025

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4101 Utilities	987	44	4,000	3,956		3,956	1.1%	
4102 Health & Safety	38	0	804	804		804	0.0%	
4105 Alarm Fire/Intruder	0	0	1,200	1,200		1,200	0.0%	
4106 Sanitary Waste	0	0	87	87		87	0.0%	
4107 Contracts & Agreements	0	0	900	900		900	0.0%	
4109 Mobile phones	1,275	232	1,129	897		897	20.6%	
4200 Bus Shelters & Repairs	42	0	500	500		500	0.0%	
4301 Arboricultural Work	7,380	1,700	7,101	5,401	2,495	2,906	59.1%	
4302 Tractor Hire	0	4,200	11,000	6,800		6,800	38.2%	
4304 Bin collections	0	0	600	600		600	0.0%	
4308 Notice Boards, Seats & Bins	21	130	7,500	7,370		7,370	1.7%	
4309 Horticultural work	386	124	4,971	4,847	930	3,917	21.2%	
4314 Equipment	1,496	0	0	0	60	(60)	0.0%	
4350 Vandalism	170	0	150	150		150	0.0%	
4506 Fuel	8,332	4,150	7,023	2,873		2,873	59.1%	
4507 Vehicle Insurance	2,823	3,627	5,440	1,813		1,813	66.7%	
4508 Road Fund Licence	1,246	857	1,122	265		265	76.4%	
4509 Servicing & Maintenance (Vehic	5,288	2,100	5,100	3,000	213	2,787	45.3%	
4510 Workwear & PPE	2,196	394	2,497	2,103	100	2,003	19.8%	
4511 Vehicle Tracking	1,072	338	918	581		581	36.8%	
4514 Grass Cutting M/C Lease	7,313	7,961	12,974	5,013		5,013	61.4%	
4515 Grass Cutting M/C maint	7,920	2,187	8,160	5,973	286	5,687	30.3%	
4517 Litter, Cleansing & gritting	5,314	238	3,609	3,371		3,371	6.6%	
4522 Grounds Maintenance Contract	14,344	23,445	35,500	12,055	13,239	(1,184)	103.3%	
4523 Fuel - Grass cutting	4,485	39	5,100	5,061		5,061	0.8%	
4524 Vehicle Electricity (fuel)	1,124	(492)	1,040	1,532		1,532	(47.3%)	
4604 Festive Enhancements	291	0	500	500		500	0.0%	
4610 Vehicles	24,325	11,997	51,237	39,240	49,290	(10,050)	119.6%	
4615 New Machinery	2,413	1,207	9,000	7,793	1,073	6,720	25.3%	
4633 Street Sweeper Lease	19,950	8,330	19,920	11,590		11,590	41.8%	
4634 Street Sweeper Maintenance	7,177	3,354	15,541	12,187	985	11,202	27.9%	
4635 Waterside Rent	6,699	4,600	0	(4,600)		(4,600)	0.0%	
4700 PWLB Repayment	0	25,888	14,276	(11,612)		(11,612)	181.3%	25,888
4703 GMF NNDR	0	0	10,000	10,000		10,000	0.0%	
5900 EMR Spend	14,409	0	0	0		0	0.0%	
Parks & Open Spaces :- Indirect Expenditure	622,224	267,421	789,433	522,012	68,671	453,340	42.6%	25,888
Net Income over Expenditure	(611,821)	(267,421)	(789,025)	(521,604)				
6000 plus Transfer From EMR	14,409	25,888	0	(25,888)				
6001 less Transfer To EMR	3,878	0	0	0				
Movement to/(from) Gen Reserve	(601,290)	(241,533)	(789,025)	(547,492)				

Detailed Income & Expenditure by Budget Heading 25/08/2025

Month No: 4

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	13,553	1,589	3,625	2,036			43.8%	
Expenditure	651,774	321,075	852,338	531,263	79,816	451,447	47.0%	
Net Income over Expenditure	(638,221)	(319,486)	(848,713)	(529,227)				
plus Transfer From EMR	17,098	62,973	0	(62,973)				
less Transfer To EMR	3,878	0	0	0				
Movement to/(from) Gen Reserve	(625,001)	(256,513)	(848,713)	(592,200)				