

Meeting	Parks & Open Spaces Committee
Date	6 th January 2026
Report Title	Budget Report to Month 8 (30 th November 2025)
Agenda Reference	
Author	Jodie Smart, Smart Public Finance

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 30th November 2025

Total Revenue Budgets	Total Expenditure Budgets	Actual Income to 30 th November 2025	Actual Expenditure to 30 th November 2025
£3,625	£852,338	£6,477	£570,346
% Income		% Expenditure	
Expected at 30 th November 2025	Actual at 30 th November 2025	Expected at 30 th November 2025	Actual at 30 th November 2025
66.67%	178.7%	66.67%	78.4%
Variances to note <81.67 or >51.67%			
302 Play Areas			
4305 Play Equipment Repairs	41.2%	Maintenance Schedule underway.	
4306 Play Area Inspection	45.5%	Inspections due December/January.	
4316 Play Area Refurbishment	175.0%	Outdoor Gym.	
4342 Skatepark Repairs	0%	Not required to date.	
302 Play Areas			
4027 CCTV	32%	O2 invoices to process	
4305 Play Equipment Repairs	41.2%	Schedule in progress.	
4316 Play Area Refurbishment	102.9%	Outdoor Gym.	
4342 Skatepark Repairs	0%	Not required to date.	
305 Leisure Gardens			
1004 Leisure Garden Tenants	153.2%	Rents paid to September 2026 – year end receipt in advance to process.	
4019 Postage	0%	Not required to date	
4215 Subscriptions	168.9%	Paid to August 2026 – year end prepayment to process.	
4315 Water Rates	(8.1%)	Accrual processed, invoice to match.	



4318 Leisure Garden Competitions	3.9%	Not fully required.
307 Parks & Open Spaces		
1183 Grounds Maintenance Work	0%	Invoice to process for works to St Johns
1199 Miscellaneous Income	0%	Dog park sponsorship – not budgeted for
4009 Maintenance Contractor	200%	Bus shelter – purchase order miscode to correct.
4017 Cleaning Materials	92.4%	Bulk supplies purchased for GMF.
4020 Staff Training	10%	Not fully required to date.
4026 Medical Expenses	0%	Not required to date.
4040 Covid 19/Staff Larder	0%	Not required to date – for use in Q3 & 4.
4101 Utilities	1.1%	Not fully required to date.
4104 Repairs/Replacements	0%	Unbudgeted spend.
4105 Alarm Fire/Intruder	10.7%	Not fully required to date.
4106 Sanitary Waste	0%	Not required to date.
4107 Contracts & Agreements	0%	Not required to date.
4200 Bus Shelters & Repairs	191.2%	PO unmatched so committed expenditure still showing – to correct.
4301 Arboricultural Work	175.9%	Tree works – purchase order processed – EMR to utilise.
4302 Tractor Hire	38.2%	Not fully required to date.
4304 Bin Collections	0%	Not required to date.
4308 Notice Boards, Seats & Bins	128.2%	PO processed
4350 Vandalism	18.3%	Not fully required to date.
4509 Servicing & Maintenance	114.6%	Road fund licences to journal and prepay into 26/27.
4510 Workwear & PPE	47.7%	Further order to process.
4517 Litter, Cleansing & Gritting	37.2%	Large bin bag order processed end 24/25.
4522 Grounds Maintenance Contract	95.2%	Summer mowing and weed spraying invoices processed.
4523 Fuel – Grass	36.5%	Breakdown to come from SBC.
4524 Vehicle Electricity	(47.3%)	Accrual processed – Journal to process from 4101/102.
4610 Vehicles	176.2%	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 13/12/2025

Month No: 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
302 Play Areas							
4010 Play Area Contractor/Security	7,000	12,750	5,750		5,750	54.9%	
4027 CCTV	595	1,061	466		466	56.1%	
4305 Play Equipment Repairs	4,191	14,000	9,809	1,576	8,233	41.2%	
4306 Play Area Inspection	626	1,377	751		751	45.5%	
4316 Play Area Refurbishment	17,504	10,000	(7,504)		(7,504)	175.0%	
4342 Skatepark Repairs	0	500	500		500	0.0%	
4518 Surface Repairs	2,397	20,000	17,603	8,273	9,330	53.4%	
5900 EMR Spend	37,085	0	(37,085)	1,543	(38,629)	0.0%	37,085
Play Areas :- Indirect Expenditure	69,398	59,688	(9,710)	11,392	(21,102)	135.4%	37,085
Net Expenditure	(69,398)	(59,688)	9,710				
6000 plus Transfer From EMR	37,085	0	(37,085)				
Movement to/(from) Gen Reserve	(32,313)	(59,688)	(27,375)				
305 Leisure Gardens							
1004 Leisure Garden Tenants	4,927	3,217	(1,710)			153.2%	
Leisure Gardens :- Income	4,927	3,217	(1,710)			153.2%	0
4019 Postage	0	100	100		100	0.0%	
4215 Subscriptions	93	55	(38)		(38)	168.9%	
4310 Leisure Gardens Maintenance	2,048	2,475	427		427	82.7%	
4315 Leisure Garden Water Rates	(19)	237	256		256	(8.1%)	
4318 Leisure Garden Competitions	14	350	336		336	3.9%	
4615 Machinery & Equipment	238	0	(238)		(238)	0.0%	
Leisure Gardens :- Indirect Expenditure	2,373	3,217	844	0	844	73.8%	0
Net Income over Expenditure	2,555	0	(2,555)				
307 Parks & Open Spaces							
1183 Grounds Maint Work	0	408	408			0.0%	
1199 Miscellaneous Income	1,550	0	(1,550)			0.0%	
Parks & Open Spaces :- Income	1,550	408	(1,142)			379.9%	0
4000 Salaries	328,407	531,198	202,791		202,791	61.8%	
4006 General Maintenance	1,029	1,836	807		807	56.1%	
4009 Maintenance Contractor	600	600	0	600	(600)	200.0%	
4017 Cleaning Materials	308	400	92	61	30	92.4%	
4020 Staff Training	499	5,000	4,501		4,501	10.0%	
4026 Medical expenses	0	1,000	1,000		1,000	0.0%	
4040 Covid19/Staff Larder	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 13/12/2025

Month No: 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4101 Utilities	44	4,000	3,956		3,956	1.1%	
4102 Health & Safety	598	804	206		206	74.4%	
4104 Repairs/Replacements	12	0	(12)		(12)	0.0%	
4105 Alarm Fire/Intruder	0	1,200	1,200	128	1,072	10.7%	
4106 Sanitary Waste	0	87	87		87	0.0%	
4107 Contracts & Agreements	0	900	900		900	0.0%	
4109 Mobile phones	657	1,129	472		472	58.2%	
4200 Bus Shelters & Repairs	478	500	22	478	(456)	191.2%	
4301 Arboricultural Work	8,540	7,101	(1,439)	5,350	(6,789)	195.6%	
4302 Tractor Hire	4,200	11,000	6,800		6,800	38.2%	
4304 Bin collections	0	600	600		600	0.0%	
4308 Notice Boards, Seats & Bins	5,414	7,500	2,086	4,200	(2,114)	128.2%	
4309 Horticultural work	1,119	4,971	3,852	2,000	1,852	62.7%	
4314 **DO NOT USE Equipment	0	0	0	60	(60)	0.0%	
4350 Vandalism	27	150	123		123	18.3%	
4506 Fuel	4,631	7,023	2,392		2,392	65.9%	
4507 Vehicle Insurance	3,627	5,440	1,813		1,813	66.7%	
4508 Road Fund Licence	857	1,122	265		265	76.4%	
4509 Servicing & Maintenance (Vehic	5,631	5,100	(531)	213	(744)	114.6%	
4510 Workwear & PPE	993	2,497	1,504	199	1,305	47.7%	
4511 Vehicle Tracking	488	918	430		430	53.1%	
4514 Grass Cutting M/C Lease	7,961	12,974	5,013		5,013	61.4%	
4515 Grass Cutting M/C maint	2,586	8,160	5,574	1,923	3,651	55.3%	
4517 Litter, Cleansing & gritting	1,341	3,609	2,268		2,268	37.2%	
4522 Grounds Maintenance Contract	33,803	35,500	1,697		1,697	95.2%	
4523 Fuel - Grass cutting	1,863	5,100	3,237		3,237	36.5%	
4524 Vehicle Electricity (fuel)	(492)	1,040	1,532		1,532	(47.3%)	
4604 Festive Enhancements	300	500	200		200	60.0%	
4610 Vehicles	21,127	51,237	30,110	69,165	(39,055)	176.2%	
4615 Machinery & Equipment	5,712	9,000	3,288	1,996	1,293	85.6%	
4633 Street Sweeper Lease	13,310	19,920	6,610		6,610	66.8%	
4634 Street Sweeper Maintenance	6,946	15,541	8,595	37	8,558	44.9%	
4635 Waterside Rent	8,050	0	(8,050)		(8,050)	0.0%	
4700 PWLB Repayment	25,888	14,276	(11,612)		(11,612)	181.3%	25,888
4703 GMF NNDR	0	10,000	10,000		10,000	0.0%	
5900 EMR Spend	2,020	0	(2,020)		(2,020)	0.0%	48
Parks & Open Spaces :- Indirect Expenditure	498,575	789,433	290,858	86,410	204,448	74.1%	25,935
Net Income over Expenditure	(497,025)	(789,025)	(292,000)				
6000 plus Transfer From EMR	25,935	0	(25,935)				
Movement to/(from) Gen Reserve	(471,090)	(789,025)	(317,935)				

Detailed Income & Expenditure by Budget Heading 13/12/2025

Month No: 8

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	6,477	3,625	(2,852)			178.7%	
Expenditure	570,346	852,338	281,992	97,802	184,190	78.4%	
Net Income over Expenditure	(563,869)	(848,713)	(284,844)				
plus Transfer From EMR	63,021	0	(63,021)				
Movement to/(from) Gen Reserve	(500,848)	(848,713)	(347,865)				