Haydon Wick Parish Council

Detailed Income & Expenditure by Budget Heading 11/01/2026

Quarter 3 Review

Pink	No Budget Set
Blue	Rolling EMR
Red	>15% over budgeted expenditure, or >15% Under budgeted income
Green	>15% under budgeted expenditure or > 15% over budgeted income

			Current Budget	Actual Year To Date	Projection	Committed Expenditure	Variance £	Variance %	Notes
101	**Administration**								
1176	Precept		1,373,734	1,373,734	1,373,734		0	100.00%	
1190	Interest Received		12,000	25,221	32,000		(13,221)	210.2%	GMF delayed invoicing, higher investment balance = higher dividends
1195	FIT Payments		500	265	500		235	53.00%	Income to claim for solar panels
1199	Miscellaneous Income		0	1,652	444		(1,652)	0.0%	Projection lower than income as £1,208 moved to EMR's
		Administration :- Income	**1,386,234**	**1,400,872**	**1,406,678**		**(14,638)**	**101.1%**	
4000	Salaries		326,075	225,642	325,812		100,433	69.20%	
4007	Councillors' Allowances		15,837	9,117	12,156		6,720	57.57%	Co-opted Members not in receipt of allowance
4008	Legal & Professional Services		12,650	7,783	12,650		4,868	61.53%	
4011	Photocopier Lease & charges		1,110	2,361	2,500	350	(1,251)	212.70%	24/25 accrual not processed
4012	Insurance		6,831	5,692	6,831		1,139	83.33%	
4013	Insurance Claims		500	0	500		500	0.00%	Not required to date
4016	Travelling Expenses		200	588	588		(388)	294.00%	GMF delays
4018	Stationery		780	496	600		284	63.59%	
4019	Postage		40	14	20		26	35.00%	Not fully required
4020	Staff Training		10,950	6,424	10,950	170	4,693	58.67%	Programme underway
4021	Councillor Training		100	56	100		44	56.00%	Not fully required
4023	Audit Internal/External		3,092	2,122	3,092		970	68.63%	
4024	IT Support		10,385	10,907	11,192		(522)	105.03%	
4025	IT Equipment		1,750	1,133	1,200		617	64.74%	
4026	Medical expenses		500	204	500		296	40.80%	Not fully required
4028	Recruitment		2,000	2,338	2,338		(338)	116.90%	Agreed in 24/25
4090	Elections/Co-options		6,000	0	6,000		6,000	0.00%	Rolling EMR
4109	Mobile phones		683	289	450		394	42.31%	Reduction in contracts
4215	Subscriptions		2,949	3,073	3,073		(124)	104.20%	
4220	Legal Fees		0	0	0	500	0	0.00%	Purchase order miscoded
4480	Climate Change & Biodiversity		750	250	500	250	500	33.33%	Not fully required
4490	Bank charges		383	137	283		246	35.77%	HSBC invoices to process
4491	Square Card Receipts Charges		100	113	140		(13)	113.06%	
4510	Workwear & PPE		204	187	187		17	91.67%	
4600	New Office Equipment		500	374	400		126	74.80%	
4999	Sundries		495	495	495		0	100.00%	
5900	EMR Spend		0	310	0		(310)	0.00%	EMR Spend
		Administration :- Indirect Expenditure	**404,864**	**280,105**	**402,557**	**1,270**	**124,759**	**69.19%**	
		Net Income over Expenditure	**981,370**	**1,120,767**	**1,004,121**		**(139,397)**		
6000		**plus Transfer From EMR**	**0**	**310**			**(310)**		
		less Transfer To EMR		**(1,208)**			**1,208**		
		Movement to/(from) Gen Reserve	**981,370**	**1,119,869**	**1,004,121**		**(138,499)**		
102	**Office Expenditure**								
1000	Hire Of Premises		5,000	5,822	6,000		(822)	116.4%	Increased usage

			Current	Actual Year		Projection	Committed		Variance		Notes
			Budget	To Date			Expenditure		£	%	
		Office Expenditure :- Income	**5,000**	**5,822**		**6,000**			**(822)**	**116.4%**	
4009	Maintenance Contractor		11,550	11,869		11,869	658		(319)	102.76%	
4017	Cleaning Materials		561	691		750			(130)	123.17%	Office used by whole team for most of year
4040	Covid19/Staff Larder		500	53		250			447	10.68%	Used in Q3 & 4
4100	Office Site Lease		2,695	2,590		2,590			105	96.10%	
4101	Utilities		3,523	5,422		3,500			(1,899)	153.90%	Journal to vehicle electricity to process - meter read and invoices required
4102	Health & Safety		804	830		830			(26)	103.23%	
4104	Repairs/Replacements		2,500	1,083		2,000			1,417	43.32%	Not fully required
4105	Alarm Fire/Intruder		561	502		502			59	89.48%	
4106	Sanitary Waste		88	(7)		88			95	0.00%	Invoice to process
4107	Contracts & Agreements		50	0		50			50	0.00%	Not required to date
4110	Landline/Broadband		1,623	1,123		1,685			500	69.19%	Invoiced in arrears - 8 payments made for financial year.
4111	Maintenance - office & POST fa		571	58		150			513	10.16%	Not fully required
4112	Room Hire Sundries		0	57		60			(57)	0.00%	Increased usage
4304	Bin collections		653	490		620			163	75.04%	
5900	EMR Spend		0	28		0			(28)	0.00%	EMR Spend
		Office Expenditure :- Indirect Expenditure	**25,679**	**24,789**		**24,943**	**658**		**890**	**96.54%**	
		Net Income over Expenditure	**(20,679)**	**(18,967)**		**(18,943)**			**(1,598)**		
202	**Grants**										
4209	Grants		5,000	3,379		5,000			1,621	67.58%	
		Grants :- Indirect Expenditure	**5,000**	**3,379**		**5,000**	**0**		**1,621**	**67.6%**	
		Net Expenditure	**(5,000)**	**(3,379)**		**(5,000)**			**(1,621)**		
302	**Play Areas**										
4010	Play Area Contractor/Security		12,750	8,000		12,750			4,750	62.75%	Paid monthly in arrears - 8 payments for financial year to date
4027	CCTV		1,061	680		1,020			381	64.09%	Paid monthly in arrears - 8 payments for financial year to date
4305	Play Equipment Repairs		14,000	9,541		14,000	1,576		9,809	68.15%	£667.14 for sign and £1,705.52 for retention - balance to rolling EMR
4306	Play Area Inspection		1,377	626		1,976			751	45.46%	Inspection due March 2026. Safeplay subscription not budgeted for. Projected to overspend.
4316	Play Area Refurbishment		10,000	12,154		10,000			(2,154)	121.54%	£2,154 from EMR
4342	Skatepark Repairs		500	0		0			500	0.00%	Not required to date
4518	Surface Repairs		20,000	2,397		20,000	8,273		17,603	11.99%	Rolling EMR
5900	EMR Spend		0	37,085		0	1,543		(37,085)	0.00%	EMR Spend
		Play Areas :- Indirect Expenditure	**59,688**	**70,483**		**59,746**	**11,392**		**(10,795)**	**137.2%**	
		Net Expenditure	**(59,688)**	**(70,483)**		**(59,746)**			**10,795**		
6000		**plus Transfer From EMR**	**0**	**39,239**					**(37,085)**		
		Movement to/(from) Gen Reserve	**(59,688)**	**(31,244)**		**(59,746)**			**(26,290)**		
305	**Leisure Gardens**										
1004	Leisure Garden Tenants		3,217	4,751		3,150			(1,534)	147.7%	Prepayments for 26/27 to process
		Leisure Gardens :- Income	**3,217**	**4,751**		**3,150**			**(1,534)**	**147.7%**	
4019	Postage		100	0		0			100	0.00%	Not required
4215	Subscriptions		55	93		55			(38)	169.09%	Prepayments for 26/27 to process
4310	Leisure Gardens Maintenance		2,475	2,048		2,844			427	82.75%	Balance to EMR to ringfence leisure garden income
4315	Leisure Garden Water Rates		237	(19)		237			256	-8.02%	Movement from 307 to process - utility bill and meter reads required
4318	Leisure Garden Competitions		350	14		14			336	4.00%	Donations received

			Current	Actual Year		Projection	Committed		Variance		Notes
			Budget	To Date			Expenditure		£	%	
		Leisure Gardens :- Indirect Expenditure	**3,217**	**2,136**		**3,150**	**0**		**1,081**	**66.40%**	
		Net Income over Expenditure	**0**	**2,615**		**0**			**(2,615)**		
307	**Parks & Open Spaces**										
1183	Grounds Maint Work		408	200		400			408	49.02%	St Johns Church to invoice
1199	Miscellaneous Income		0	2,050		500			(2,050)	0.00%	Projected £500 income as matching expenditure to incur for dog park
		Parks & Open Spaces :- Income	**408**	**2,250**		**900**			**(1,842)**	**551.47%**	
4000	Salaries		531,198	372,937		494,961			158,261	70.21%	
4006	General Maintenance		1,836	1,293		1,836			543	70.45%	
4009	Maintenance Contractor		600	600		600			0	100.00%	
4017	Cleaning Materials		400	335		400	61		65	83.75%	
4020	Staff Training		5,000	1,419		4,000	1,240		3,581	28.38%	Programme underway
4026	Medical expenses		1,000	0		500			1,000	0.00%	Not required to date
4040	Covid19/Staff Larder		500	53		200			447	10.68%	Used in Q3 and 4
4101	Utilities		4,000	44		2,000			3,956	1.10%	GMF delay
4102	Health & Safety		804	743		804	116		61	92.41%	
4105	Alarm Fire/Intruder		1,200	128		150	0		1,072	10.67%	Not fully required
4106	Sanitary Waste		87	0		87			87	0.00%	To be invoiced
4107	Contracts & Agreements		900	0		0			900	0.00%	Not required to date
4109	Mobile phones		1,129	729		1,013			400	64.57%	
4200	Bus Shelters & Repairs		500	478		478			22	95.60%	
4301	Arboricultural Work		7,101	2,940		7,101	3,950		4,161	41.40%	Rolling EMR
4302	Tractor Hire		11,000	11,200		16,800			6,800	101.82%	£1,400 per month - will overspend - contra underspend in Arboricultural work
4304	Bin collections		600	0		100			600	0.00%	Contract to set up
4308	Notice Boards, Seats & Bins		7,500	5,414		7,500	4,200		2,086	72.19%	
4309	Horticultural work		4,971	1,119		4,971	2,000		3,852	22.51%	Not fully required
4350	Vandalism		150	27		75			123	18.00%	Not fully required
4506	Fuel		7,023	7,076		7,000			(53)	100.75%	Movement to 4523 to process - breakdown required
4507	Vehicle Insurance		5,440	3,627		5,039			1,813	66.67%	Renewal in Jan 2026
4508	Road Fund Licence		1,122	1,496		1,122			(374)	133.34%	Prepayment for 26/27 to process
4509	Servicing & Maintenance (Vehic		5,100	5,270		5,500	201		(170)	103.34%	
4510	Workwear & PPE		2,497	1,353		2,000	101		1,144	54.19%	Not fully required
4511	Vehicle Tracking		918	638		918			280	69.50%	
4514	Grass Cutting M/C Lease		12,974	7,961		12,974			5,013	61.36%	Maintenance contract to move to 4515 -breakdown required. Balance to rolling EMR
4515	Grass Cutting M/C maint		8,160	3,137		8,160	1,923		5,023	38.45%	Maintenance contract to move from 4514 -breakdown required
4517	Litter, Cleansing & gritting		3,609	1,341		2,000			2,268	37.16%	Not fully required
4522	Grounds Maintenance Contract		35,500	33,803		34,000			1,697	95.22%	
4523	Fuel - Grass cutting		5,100	1,863		5,100			3,237	36.53%	Movement from 4506 to process - breakdown required
4524	Vehicle Electricity (fuel)		1,040	(492)		1,040			1,532	-47.31%	Movement from office utilities to process - invoices and meter reads required
4604	Festive Enhancements		500	300		300			200	60.00%	Not fully required
4610	Vehicles		51,237	24,012		51,237	69,165		27,225	46.87%	Invoices to process
4615	Machinery & Equipment		9,000	6,129		9,000	2,111		2,871	68.10%	
4633	Street Sweeper Lease		19,920	14,970		19,920			4,950	75.15%	
4634	Street Sweeper Maintenance		15,541	7,401		15,541	37		8,140	47.62%	Rolling EMR to cover offhire expenses
4635	Waterside Rent		0	8,050		8,050			(8,050)	0.00%	Not budgeted - GMF delays
4700	PWLB Repayment		14,276	51,776		14,229			(37,500)	362.68%	£37,547 covered by EMR
4703	GMF NNDR		10,000	0		10,000			10,000	0.00%	Calculation expected - to EMR if not paid by year end
5900	EMR Spend		0	2,088					(2,088)	0.00%	
		Parks & Open Spaces :- Indirect Expenditure	**789,433**	**581,260**		**756,706**	**85,105**	**0**	**208,173**	**73.63%**	
		Net Income over Expenditure	**(789,025)**	**(579,010)**		**(755,806)**			**(210,015)**		

			Current	Actual Year		Projection	Committed		Variance		Notes
			Budget	To Date			Expenditure		£	%	
6000		**plus Transfer From EMR**	**0**	**39,636**					**(39,636)**		
		Movement to/(from) Gen Reserve	**(789,025)**	**(539,374)**					**(249,651)**		
401	**Newsletter**										
1001	Newsletter Advertising		2,500	1,771		2,250			729	70.9%	Reduced income from magazine adverts
		Newsletter :- Income	**2,500**	**1,771**		**2,250**			**729**	**70.9%**	
4400	Newsletter Printing		7,356	4,798		7,197			2,558	65.23%	
4403	Newsletter Distribution		3,366	2,321		3,502			1,045	68.95%	
4404	Newsletter Artwork		20	6		20	6		14	30.00%	Not fully required to date
4416	Competitions		75	6		75			69	8.00%	Not fully required to date
		Newsletter :- Indirect Expenditure	**10,817**	**7,131**		**10,794**	**6**		**3,686**	**66.0%**	
		Net Income over Expenditure	**(8,317)**	**(5,360)**		**(8,544)**			**(2,957)**		
402	**Community Development**										
1009	Memorial benches		3,462	0		0			3,462	0.00%	No requests to date
1210	Mem Cafe Income & Donations		1,500	2,151		2,250			(651)	143.40%	Increased donations
1220	Football Pitch Income		765	480		823			285	62.75%	To be invoiced from November 2025
1400	CD Events Income		7,000	5,614		5,614			1,386	80.20%	
		Community Development :- Income	**12,727**	**8,245**		**8,687**			**4,482**	**64.8%**	
4000	Salaries		88,749	64,863		86,781			23,886	73.09%	
4212	Christmas Activities		1,561	331		1,561			1,230	21.20%	Credit card purchases to process (in arrears)
4320	Youth Engagement		1,500	1,775		2,000			(275)	118.33%	Over budget
4330	Memory Cafe		3,000	4,548		5,000	219		(1,548)	151.60%	Over budget
4401	Web Site & Social Media		612	900		612			(288)	147.06%	Prepayment for 26/27 to process
4402	Marketing & Events		6,000	9,177		9,177	1,658		(3,177)	152.95%	Over budget
4412	Branding		300	79		300			221	26.33%	Not fully required to date
4413	Consultation/Events		250	105		250			145	42.00%	Not fully required
4416	Competitions		150	243		150			(93)	162.22%	Potential miscode - to investigate
4418	Memorial benches		3,462	0		0			3,462	0.00%	No requests to date
4629	Community Choices		7,500	7,041		7,100	364		459	93.88%	
		Community Development :- Indirect Expenditure	**113,084**	**89,062**		**112,931**	**2,241**		**24,711**	**80.1%**	
		Net Income over Expenditure	**(100,357)**	**(80,817)**		**(104,244)**			**(20,230)**		
501	**Community Transport**										
1002	Community Transport Fares		3,641	3,003		4,004			638	82.48%	
1003	Community Transport BSOG		714	(570)		714			1,284	-79.83%	Grant application in progress
		Community Transport :- Income	**4,355**	**2,433**		**4,718**			**1,922**	**55.9%**	
4500	Bus Tax & Insurance		770	1,215		1,115			(445)	157.79%	Insurance higher than budgeted
4501	Bus Fuel Costs		1,122	594		1,122	42		528	52.94%	Movement from veh insurance to process - breakdown required
4502	Bus Servicing & Repairs		1,020	1,363		1,500			(343)	133.63%	Costs higher than budgeted
4504	Bus Driver Training		450	0		0			450	0.00%	Not required to date
4505	Bus Admin/Misc		100	127		150			(27)	127.00%	Over budget
		Community Transport :- Indirect Expenditure	**3,462**	**3,298**		**3,887**	**42**		**164**	**96.5%**	
		Net Income over Expenditure	**893**	**(865)**		**831**			**1,758**		

			Current	Actual Year		Projection	Committed		Variance		Notes
			Budget	To Date			Expenditure		£	%	
605	**Capital Projects**										
4705	GMF Build		0	1,534		0	1,050		(1,534)	0.0%	Covered by EMR
		Capital Projects :- Direct Expenditure	**0**	**1,534**			**1,050**		**(1,534)**		
4614	Tadpole Lane		8,000	41		8,000	8,000		7,959	0.51%	Rolling EMR
4621	Mini bus		14,000	0		14,000			14,000	0.00%	Rolling EMR
4622	Councillor devices		750	294		294			456	39.20%	Not fully required
5900	EMR Spend		0	171,386					(171,386)	0.00%	EMR Spend
		Capital Projects :- Indirect Expenditure	**22,750**	**171,721**		**22,294**	**8,000**		**22,415**	**754.82%**	
		Net Expenditure	**(22,750)**	**173,255**					**20,881**		
6000		**plus Transfer From EMR**	**0**	**172,920**					**(172,920)**		
		Movement to/(from) Gen Reserve	**(22,750)**	**335**		**22,294**			**(152,039)**		
		Grand Totals:- Income	**1,414,441**	**1,426,144**		**1,432,383**			**(11,703)**	**100.8%**	
		Expenditure	**1,437,994**	**1,234,899**		**1,402,008**			**375,170**	**93.6%**	
		Net Income over Expenditure	**(23,553)**	**191,245**		**30,375**			**(386,873)**		
		plus Transfer From EMR	**0**	**252,105**		**0**			**(248,433)**		
		less Transer To EMR	**0**	**(1,208)**		**0**			**1,208**		
		Movement to/(from) Gen Reserve	**(23,553)**	**442,142**		**30,375**			**(634,098)**		

Projected underspend	**30,375**
Budgeted use of reserves	**(23,553)**
Projected savings against budget	**53,928**
Savings from:	
Increase in projected income of	**17,942**
Principally due to:	
Increased interest/dividends	20,000
Unbudgeted (misc) income	944
Increased room hire	1,000
Decrease in expenditure against budget of	**35,986**
Principally due to:	
GMF Delay	3,950
NJC pay agreement below budgeted	38,468