Haydon Wick Parish Council

Detailed Income & Expenditure by Budget Heading at 31/03/2026

Year End Variance Review

No Budget Set

Rolling EMR

>15% over budgeted expenditure, or <15% under budgeted income

>15% under budgeted income, or >15% over budgeted expenditure

			Current Annual Bud	Actual Year To Date		Variance £	%	Notes
101	**Administration**							
1176	Precept		1,373,734	1,373,734		0	100%	
1190	Interest Received		12,000	34,201		(22,201)	285%	GMF delayed invoicing, higher investment balance = higher dividends
1195	FIT Payments		500	426		74	85%	
1199	Miscellaneous Income		0	5,492		(5,492)		
		Administration :- Income	**1,386,234**	**1,413,853**		**(27,619)**	102%	
4000	Salaries		326,075	303,455		22,620	93%	
4007	Councillors' Allowances		15,837	12,021		3,816	76%	Co-opted Members not in receipt of allowance
4008	Legal & Professional Services		12,650	11,510		1,141	91%	
4011	Photocopier Lease & charges		1,110	2,488		(1,378)	224%	24/25 accrual not processed
4012	Insurance		6,831	6,873		(42)	101%	
4013	Insurance Claims		500	0		500	0%	Not required - contingency budget
4016	Travelling Expenses		200	588		(388)	294%	GMF delays meant staff travelling to Waterside for extended period
4018	Stationery		780	820		(40)	105%	
4019	Postage		40	14		26	35%	Not fully required
4020	Staff Training		10,950	6,813		4,137	62%	Not fully required
4021	Councillor Training		100	70		30	70%	Not fully required
4023	Audit Internal/External		3,092	3,317		(225)	107%	
4024	IT Support		10,385	10,026		359	97%	
4025	IT Equipment		1,750	1,150		600	66%	Not fully required
4026	Medical expenses		500	319		181	64%	Not fully required
4028	Recruitment		2,000	2,338		(338)	117%	Agreed overspend in 2024/25
4090	Elections/Co-options		6,000	0		6,000	0%	
4109	Mobile phones		683	407		276	60%	Contract reduced in year
4215	Subscriptions		2,949	3,158		(209)	107%	
4480	Climate Change & Biodiversity		750	250		500	33%	Not fully required
4490	Bank charges		383	253		130	66%	Lower than expected - increased use in card receipts
4491	Square Card Receipts Charges		100	131		(31)	131%	Increased use of card payments
4510	Workwear & PPE		204	187		17	92%	
4600	New Office Equipment		500	614		(114)	123%	Overspend
4999	Sundries		495	495		0	100%	
5900	EMR Spend		0	310		(310)		
		Administration :- Indirect Expenditure	**404,864**	**367,607**		**37,257**	91%	
		Net Income over Expenditure						
			981,370	1,046,247		(64,877)		
6000		**plus Transfer From EMR**	**0**	**310**		**(310)**		
6001		**less Transfer To EMR**	**0**	**1,208**		**(1,208)**		
		Movement to/(from) Gen Reserve	**981,370**	**1,045,349**		**(63,979)**		

			Current	Actual Year		Variance		Notes
			Annual Bud	To Date		£	%	
102	**Office Expenditure**							
1000	Hire Of Premises		5,000	7,552		(2,552)	151%	Increased use of room hire
		Office Expenditure :- Income	**5,000**	**7,552**		**(2,552)**	151%	
4009	Maintenance Contractor		11,550	12,765		(1,215)	111%	
4017	Cleaning Materials		561	928		(367)	165%	Office building used by whole team for most of year due to GMF delay
4040	Covid19/Staff Larder		500	225		275	45%	Not fully required
4100	Office Site Lease		2,695	2,590		105	96%	
4101	Utilities		3,523	799		2,724	23%	Large credit from SSE for overbilling
4102	Health & Safety		804	565		239	70%	Not fully required
4104	Repairs/Replacements		2,500	1,690		810	68%	Not fully required
4105	Alarm Fire/Intruder		561	414		147	74%	Not fully required
4106	Sanitary Waste		88	176		(88)	200%	Additional bins added in year
4107	Contracts & Agreements		50	0		50	0%	Not required
4110	Landline/Broadband		1,623	1,689		(66)	104%	
4111	Maintenance - office & POST fa		571	85		486	15%	Not fully required - improvement works carried out in year
4112	Room Hire Sundries		0	57		(57)		
4304	Bin collections		653	670		(17)	103%	
5900	EMR Spend		0	28		(28)		
		Office Expenditure :- Indirect Expenditure	**25,679**	**22,681**		**2,998**	88%	
		Net Income over Expenditure						
			(20,679)	(15,130)		(5,549)		
202	**Grants**							
4209	Grants		5,000	5,000		0	100%	
		Grants :- Indirect Expenditure	**5,000**	**5,000**		**0**	100%	
		Net Expenditure						
			(5,000)	(5,000)		0	100%	
302	**Play Areas**							
4010	Play Area Contractor/Security		12,750	9,194		3,557	72%	Supplier ceased trading towards end of financial year
4027	CCTV		1,061	935		126	88%	
4305	Play Equipment Repairs		14,000	10,145		3,855	72%	
4306	Play Area Inspection		1,377	626		751	45%	Inspection occurred after year end
4316	Play Area Refurbishment		10,000	12,154		(2,154)	122%	Outdoor Gym
4342	Skatepark Repairs		500	0		500	0%	Not required - contingency budget
4518	Surface Repairs		20,000	6,830		13,170	34%	
5900	EMR Spend		0	37,641		(37,641)		
		Play Areas :- Indirect Expenditure	**59,688**	**77,525**		**(17,837)**	130%	
		Net Expenditure						
			(59,688)	**(77,525)**		**17,837**		
6000		**plus Transfer From EMR**	**0**	**39,239**		**(39,239)**		
		Movement to/(from) Gen Reserve	**(59,688)**	**(38,286)**		**(21,402)**		

			Current	Actual Year		Variance		Notes
			Annual Bud	To Date		£	%	
305	**Leisure Gardens**							
1004	Leisure Garden Tenants		3,217	2,394		823	74%	Income less than expected
		Leisure Gardens :- Income	**3,217**	**2,394**		**823**	74%	
4019	Postage		100	0		100	0%	Not required
4215	Subscriptions		55	64		(9)	116%	Increased rates for National Allotment Society
4310	Leisure Gardens Maintenance		2,475	2,124		351	86%	
4315	Leisure Garden Water Rates		237	230		7	97%	
4318	Leisure Garden Competitions		350	14		336	4%	Not fully required - donations received
		Leisure Gardens :- Indirect Expenditure	**3,217**	**2,431**		**786**	76%	
		Net Income over Expenditure						
			0	**(37)**		**37**		
307	**Parks & Open Spaces**							
1183	Grounds Maint Work		408	500		(92)	123%	Increased demand
1199	Miscellaneous Income		0	11,550		(11,550)		
		Parks & Open Spaces :- Income	**408**	**12,050**		**(11,642)**	2953%	
4000	Salaries		531,198	509,164		22,034	96%	
4006	General Maintenance		1,836	1,735		101	94%	
4009	Maintenance Contractor		600	350		250	58%	GMF Delays
4017	Cleaning Materials		400	501		(101)	125%	Bulk orders for new premises
4020	Staff Training		5,000	2,659		2,341	53%	Not fully required
4026	Medical expenses		1,000	0		1,000	0%	Not required
4040	Covid19/Staff Larder		500	129		371	26%	Nog fully required
4101	Utilities		4,000	2,654		1,346	66%	GMF Delays
4102	Health & Safety		804	966		(162)	120%	Inspections for new building
4105	Alarm Fire/Intruder		1,200	128		1,072	11%	GMF Delays
4106	Sanitary Waste		87	0		87	0%	Not required
4107	Contracts & Agreements		900	0		900	0%	GMF Delays
4109	Mobile phones		1,129	896		233	79%	Reduced contract in year
4200	Bus Shelters & Repairs		500	1,078		(578)	216%	Purchase of new bus shelter
4301	Arboricultural Work		7,101	3,116		3,985	44%	Not fully required
4302	Tractor Hire		11,000	16,800		(5,800)	153%	Increased lease term
4304	Bin collections		600	924		(324)	154%	Miscode from 4517
4308	Notice Boards, Seats & Bins		7,500	5,362		2,139	71%	Not fully required
4309	Horticultural work		4,971	4,755		216	96%	
4350	Vandalism		150	27		123	18%	Not fully required
4506	Fuel		7,023	11,539		(4,516)	164%	Increased fuel costs towards year end. Increased vehicles in year
4507	Vehicle Insurance		5,440	4,957		483	91%	
4508	Road Fund Licence		1,122	1,324		(202)	118%	Increased vehicles in year
4509	Servicing & Maintenance (Vehic		5,100	6,599		(1,499)	129%	Increased vehicles in year
4510	Workwear & PPE		2,497	1,980		517	79%	Not fully required
4511	Vehicle Tracking		918	991		(73)	108%	
4514	Grass Cutting M/C Lease		12,974	7,961		5,013	61%	
4515	Grass Cutting M/C maint		8,160	3,320		4,840	41%	
4517	Litter, Cleansing & gritting		3,609	1,384		2,225	38%	Miscode to 4304

			Current	Actual Year		Variance		Notes
			Annual Bud	To Date		£	%	
4522	Grounds Maintenance Contract		35,500	38,159		(2,659)	107%	
4523	Fuel - Grass cutting		5,100	3,520		1,580	69%	Not fully required
4524	Vehicle Electricity (fuel)		1,040	898		142	86%	
4604	Festive Enhancements		500	300		200	60%	Not fully required
4610	Vehicles		51,237	42,953		8,284	84%	New lease vehicles below expected costs
4615	Machinery & Equipment		9,000	8,701		299	97%	
4633	Street Sweeper Lease		19,920	22,095		(2,175)	111%	
4634	Street Sweeper Maintenance		15,541	9,484		6,057	61%	
4635	Waterside Rent		0	8,050		(8,050)		
4700	PWLB Repayment		14,276	51,776		(37,500)	363%	Overspend covered by EMR as per planned budgeting
4703	GMF NNDR		10,000	0		10,000	0%	
5900	EMR Spend		0	7,238		(7,238)		
		Parks & Open Spaces :- Indirect Expenditure	**789,433**	**784,474**		**4,959**	99%	
		Net Income over Expenditure						
			(789,025)	**(772,424)**		**(16,601)**	98%	
6000		**plus Transfer From EMR**	**0**	**39,636**		**(39,636)**		
		Movement to/(from) Gen Reserve	**(789,025)**	**(732,788)**		**(56,237)**		
401	**Newsletter**							
1001	Newsletter Advertising		2,500	2,740		(240)	110%	
		Newsletter :- Income	**2,500**	**2,740**		**(240)**	110%	
4400	Newsletter Printing		7,356	7,737		(381)	105%	
4403	Newsletter Distribution		3,366	3,503		(137)	104%	
4404	Newsletter Artwork		20	6		14	30%	Mostly produced in-house
4416	Competitions		75	31		44	41%	Not fully required
		Newsletter :- Indirect Expenditure	**10,817**	**11,277**		**(460)**	104%	
		Net Income over Expenditure						
			(8,317)	**(8,537)**		**220**	103%	
402	**Community Development**							
1009	Memorial benches		3,462	161		3,301	5%	Contra expenditure - no requests in-year
1210	Mem Cafe Income & Donations		1,500	2,526		(1,026)	168%	Increase in donations
1220	Football Pitch Income		765	780		(15)	102%	
1400	CD Events Income		7,000	6,567		433	94%	
		Community Development :- Income	**12,727**	**10,035**		**2,692**	79%	
4000	Salaries		88,749	86,450		2,299	97%	
4212	Christmas Activities		1,561	1,444		117	93%	
4320	Youth Engagement		1,500	1,775		(275)	118%	Overspend
4330	Memory Cafe		3,000	5,866		(2,866)	196%	Overspend
4401	Web Site & Social Media		612	483		129	79%	Not fully required
4402	Marketing & Events		6,000	9,235		(3,235)	154%	Overspend
4412	Branding		300	229		71	76%	Not fully required
4413	Consultation/Events		250	232		18	93%	
4416	Competitions		150	265		(115)	177%	Overspend
4418	Memorial benches		3,462	0		3,462	0%	Contra income - no requests in year

			Current Annual Bud	Actual Year To Date		Variance £	%	Notes
4629	Community Choices		7,500	9,458		(1,958)	126%	Overspend
		Community Development :- Indirect Expenditure	**113,084**	**115,437**		**(2,353)**	102%	
		Net Income over Expenditure						
			(100,357)	**(105,402)**		**5,045**	105%	
501	**Community Transport**							
1002	Community Transport Fares		3,641	3,939		(298)	108%	
1003	Community Transport BSOG		714	1,140		(426)	160%	Increased demand for bus - increased grant income
		Community Transport :- Income	**4,355**	**5,079**		**(724)**	117%	
4500	Bus Tax & Insurance		770	304		466	39%	Below expected costs
4501	Bus Fuel Costs		1,122	1,331		(209)	119%	Increased demand and fuel prices
4502	Bus Servicing & Repairs		1,020	2,387		(1,367)	234%	Ageing vehicle
4504	Bus Driver Training		450	90		360	20%	Not fully required
4505	Bus Admin/Misc		100	214		(114)	214%	Overspend
		Community Transport :- Indirect Expenditure	**3,462**	**4,327**		**(865)**	125%	
		Net Income over Expenditure						
			893	**752**		**141**	84%	
605	**Capital Projects**							
4705	GMF Build		0	4,662		(4,662)		
		Capital Projects :- Direct Expenditure	**0**	**4,662**		**(4,662)**		
4614	Tadpole Lane		8,000	8,056		(56)	101%	
4621	Mini bus		14,000	0		14,000	0%	
4622	Councillor devices		750	294		456	39%	Not fully required
5900	EMR Spend		0	171,386		(171,386)		
		Capital Projects :- Indirect Expenditure	**22,750**	**179,736**		**(156,986)**	790%	
		Net Expenditure						
			(22,750)	**(184,398)**		**161,648**		
6000		**plus Transfer From EMR**	**0**	**172,920**		**(172,920)**		
		Movement to/(from) Gen Reserve	**(22,750)**	**(11,478)**		**(11,272)**		
		Grand Totals:- Income	**1,414,441**	**1,453,702**		**(39,261)**		
		Expenditure	**1,437,994**	**1,575,156**		**(137,162)**		
		Net Income over Expenditure						
			(23,553)	**(121,454)**		**97,901**		
		plus Transfer From EMR	**0**	**252,105**		**(252,105)**		
		less Transfer To EMR	**0**	**1,208**		**(1,208)**		
		Movement to/(from) Gen Reserve	**(23,553)**	**129,443**		**(152,996)**		

Less: Rolling EMR contributions	(63,410)
Underspend	66,033
Budgeted use of reserves	23,553
Total underspend	**89,586**

Savings from:

Increase in income of	**38,053**
Principally due to:	
Increased interest/dividends	22,201
Unbudgeted (misc) income	17,042
Decrease in expenditure against budget of	**51,533**
Principally due to:	
NJC Pay agreement below budgeted	46,953
Reduced staff expenses (medical, training, staff larder etc.)	8,663