

Meeting	Finance & Policy Committee
Date	15 th September 2026
Report Title	Budget Report to Month 5 (31 st August 2026)
Agenda Reference	9A
Author	Jodie Smart, Smart Public Finance

Officer's Recommendation:

To note.

Income and Expenditure against budget Balances as of 31st August 2026

Total Revenue Budgets	Total Expenditure Budgets	Actual Income to 31 st August 2026	Actual Expenditure to 31 st August 2026
£1,627,210	£1,652,208	£815,711	£618,607
% Income		% Expenditure	
Expected at 31 st August 2026	Actual at 31 st August 2026	Expected at 31 st August 2026	Actual at 31 st August 2026
41.67%	50.1%	41.67%	45.8%
Variances to note <26.67% or >56.67%			
101 Administration			
1176 Precept	50.0%	Precept received in two installments (April & September)	
1190 Interest Received	80.7%	Final instalment of GMF build delayed, resulting in higher than expected investment balance – higher dividends.	
1195 FIT Payments	3.5%	Receipt for 2025/26 income lower than expected.	
1199 Miscellaneous Income	0.0%	Roundabout income expected later in 2026/27	
4012 Insurance	85.0%	Paid to January 2027	
4016 Travelling Expenses	0%	Not required to date	
4020 Staff Training	3.8%	Further expense expected throughout year	
4021 Councillor Training	235%	Budget overspent by £135	
4023 Audit Internal/External	15.5%	External audit to be invoiced	
4024 IT Support	73.7%	Annual contracts paid	
4025 IT Equipment	87.2%	One new laptop purchased	
4026 Medical Expenses	0%	Contingency budget – not required to date	
4028 Recruitment	0%	Contingency budget – not required to date	
4090 Elections/Co-options	100%	May 2026 elections	



4215 Subscriptions	111.6%	Annual payments.
4480 Climate Change & Bio-Diversity	5.2%	Not fully required to date
4510 Workwear & PPE	149.2%	£94 over budget
4600 New Office Equipment	25.0%	Not fully required to date
4702 Defib Expenses/Maintenance	236%	£136 over budget. £22.26 available in EMR.
102 Office Expenditure		
4009 Maintenance Contractor	104.8%	Purchase order for the annual alarm maintenance processed
4017 Cleaning Materials	17.5%	March invoice accrued in error, providing credit on budget
4040 Staff Larder	5.5%	Utilised during in Q3
4101 Utilities	62.8%	SSE credit to process
4102 Health & Safety	174.5%	Annual fire risk assessment complete. Budget overspent by £631
4104 Repairs/Replacements	12.6%	Not fully required to date
4105 Alarm Fire/Intruder	91.3%	Invoiced to June 2027
4106 Sanitary Waste	0%	Annual fee – awaiting invoice
4107 Contracts & Agreements	0%	Not required to date
4111 Maintenance – Office	0%	Not required to date
302 Play Areas		
4010 Play Area Contractor/Security	0%	Awaiting new supplier
4305 Play Equipment Repairs	22.5%	Small purchases to date
4306 Play Area Inspection	96.4%	Annual inspection complete
4316 Play Area Refurbishment	7.1%	Rolling EMR fund
4518 Surface Repairs	80.0%	Brookfield Wet Pour.
305 Leisure Gardens		
1004 Leisure Garden Tenants	73%	Rents paid to end September 2026
4019 Postage	14.6%	Not fully required to date – invoices sent in September
4215 Subscriptions	177.1%	Annual subscriptions paid to July 2027
4310 Leisure Gardens Maintenance	13.6%	Not fully required to date
4315 Leisure Garden Water Rates	521.7%	Costs for GMF water to be split out. Ventnor Close Allotment water usage to be investigated
4318 Leisure Garden Competitions	0%	Not required to date
306 GMF		
1195 FIT Payments	0%	Income from solar panels expected
4040 Staff Larder	59.4%	Bulk purchases



4101 Utilities	0%	Awaiting electricity invoices from providers. Water to be split out from Leisure Gardens invoice when usage can be estimated
4102 Health & Safety	15.4%	Not fully required to date
4105 Alarm Fire/Intruder	0%	Not required to date
4106 Sanitary Waste	0%	Not required to date
4107 Contracts & Agreements	360%	Broadband connection purchase order processed
4110 Landline/Broadband	0%	Not budgeted for
4215 Subscriptions	0%	Not budgeted for – awaiting confirmation of what the payment was for – may be a miscode
4304 Bin collections	0%	Awaiting invoice from supplier
4700 PWLB Payments	50%	Payments made in two instalments
4703 GMF NNDR	0%	Awaiting confirmation of NNDR payment
307 Parks & Open Spaces		
1183 Grounds Maint Work	0%	No works complete to date
1199 Miscellaneous Income	0%	Not budgeted for
4026 Medical expenses	61.4%	Occupational health
4200 Bus Shelters & Repairs	2.4%	Not fully required to date
4301 Arboricultural Work	21.2%	Not fully required to date
4350 Vandalism	0%	Not required to date
4507 Vehicle Insurance	70.1%	Insurance paid to January 2027
4514 Grass Cutting Lease	192.85%	Purchase order to M7 processed – EMR available to cover part of the costs
4515 Grass Cutting M/C Maint	18.1%	Not fully required to date
4517 Litter, Cleansing & Gritting	82.4%	Bulk order processed
4522 Grounds Maintenance Contract	71.5%	Summer mowing contract
4524 Vehicle Electricity (fuel)	0%	To be split from GMF electricity when estimate of usage is available – awaiting electricity invoice from supplier
4525 Fleet Livery	0%	Not required to date
4604 Festive Enhancements	0%	For use in Q3
4610 Vehicles	177.1%	Multi-year purchase order processed
4615 Machinery & Equipment	58.7%	New machinery purchased
401 Newsletter		
4404 Newsletter Artwork	295%	Budget £39 overspent
402 Community Development		



1009 Memorial Benches	0%	No orders to date
1210 Mem Café Income & Donations	57.6%	Slightly higher income than expected
1400 CD Events Income	60.1%	Summer event income
4212 Christmas Activities	0%	For use in Q3
4401 Web Site & Social media	83.0%	Annual invoices processed
4406 Christmas Event	0%	For use in Q3
4412 Branding	0%	Not required to date
4413 Consultations/Events	63.3%	Annual report printing.
4416 Competitions	0%	Not required to date
501 Community Transport		
1003 Community Transport BSOG	(155.5%)	Income for 25/26 to be received
4500 Bus Tax & Insurance	88.5%	Paid to January 2027
4501 Bus Fuel Costs	(3.8%)	Invoices to be processed for 2025/26
4502 Bus Servicing & Repairs	19.2%	Not fully required to date
4504 Bus Driver Training	86.3%	Some training undertaken
4505 Bus Admin/Misc	7.9%	Not fully required to date
605 Capital Projects		
4705 GMF Build	0%	Not budgeted for – Septic tank inspection and servicing
4606 HR Platform	0%	Not purchased to date
4621 Mini Bus	0%	Rolling EMR fund
4622 Councillor Devices	168.6%	Budget £515 overspent

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Administration</u>							
1176 Precept	786,971	1,573,943	786,972			50.0%	
1190 Interest Received	16,134	20,000	3,866			80.7%	
1195 FIT Payments	18	510	492			3.5%	
1199 Miscellaneous Income	0	453	453			0.0%	
Administration :- Income	803,123	1,594,906	791,783			50.4%	0
4000 Salaries	129,927	344,299	214,372		214,372	37.7%	
4007 Councillors' Allowances	5,968	12,764	6,796		6,796	46.8%	
4008 Legal & Professional Services	4,288	15,050	10,763		10,763	28.5%	
4011 Photocopier Lease & charges	777	2,000	1,223		1,223	38.9%	
4012 Insurance	5,921	6,968	1,047		1,047	85.0%	
4013 Insurance Claims	157	500	343		343	31.4%	
4016 Travelling Expenses	0	200	200		200	0.0%	
4018 Stationery	278	612	334		334	45.4%	
4019 Postage	7	20	13		13	36.4%	
4020 Staff Training	348	10,950	10,602	70	10,532	3.8%	
4021 Councillor Training	235	100	(135)		(135)	235.0%	
4023 Audit Internal/External	489	3,154	2,665		2,665	15.5%	
4024 IT Support	8,418	11,416	2,998		2,998	73.7%	
4025 IT Equipment	3,050	3,500	450	1	449	87.2%	
4026 Medical expenses	0	500	500		500	0.0%	
4028 Recruitment	0	2,000	2,000		2,000	0.0%	
4090 Elections/Co-options	6,000	6,000	0		0	100.0%	
4109 Mobile phones	219	459	240		240	47.8%	
4215 Subscriptions	3,497	3,134	(363)		(363)	111.6%	
4480 Climate Change & Biodiversity	26	500	474		474	5.2%	
4490 Bank charges	138	288	150		150	47.9%	
4491 Square Card Receipts Charges	60	143	83		83	42.0%	
4510 Workwear & PPE	285	191	(94)		(94)	149.2%	
4600 New Office Equipment	100	400	300		300	25.0%	
4702 Defib Expenses/Maintenance	61	100	39	175	(136)	236.0%	
4999 Sundries	259	505	246		246	51.2%	
5900 EMR Spend	15,490	0	(15,490)		(15,490)	0.0%	
Administration :- Indirect Expenditure	185,998	425,753	239,755	246	239,509	43.7%	0
Net Income over Expenditure	617,126	1,169,153	552,027				
<u>102 Office Expenditure</u>							
1000 Hire Of Premises	2,985	6,120	3,135			48.8%	
Office Expenditure :- Income	2,985	6,120	3,135			48.8%	0

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4009 Maintenance Contractor	390	1,000	610	658	(48)	104.8%	
4017 Cleaning Materials	134	765	631		631	17.5%	
4040 Staff Larder	14	255	241		241	5.5%	
4100 Office Site Lease	1,295	2,642	1,347		1,347	49.0%	
4101 Utilities	2,240	3,570	1,330		1,330	62.8%	
4102 Health & Safety	1,178	847	(331)	300	(631)	174.5%	
4104 Repairs/Replacements	73	2,000	1,927	180	1,747	12.6%	
4105 Alarm Fire/Intruder	467	512	45		45	91.3%	
4106 Sanitary Waste	0	178	178		178	0.0%	
4107 Contracts & Agreements	0	51	51		51	0.0%	
4110 Landline/Broadband	901	1,718	817		817	52.5%	
4111 Maintenance - office & POST fa	0	503	503		503	0.0%	
4304 Bin collections	172	632	460		460	27.2%	
Office Expenditure :- Indirect Expenditure	6,864	14,673	7,809	1,138	6,670	54.5%	0
Net Income over Expenditure	(3,880)	(8,553)	(4,673)				
<u>202 Grants</u>							
4209 Grants	2,930	5,000	2,070		2,070	58.6%	
Grants :- Indirect Expenditure	2,930	5,000	2,070	0	2,070	58.6%	0
Net Expenditure	(2,930)	(5,000)	(2,070)				
<u>302 Play Areas</u>							
4010 Play Area Contractor/Security	0	18,005	18,005		18,005	0.0%	
4025 IT Equipment	342	750	408		408	45.6%	
4027 CCTV	425	1,040	615		615	40.9%	
4305 Play Equipment Repairs	1,809	14,000	12,191	1,347	10,844	22.5%	
4306 Play Area Inspection	1,943	2,016	73		73	96.4%	
4316 Play Area Refurbishment	495	60,000	59,505	3,793	55,712	7.1%	
4342 Skatepark Repairs	86	500	414		414	17.2%	
4518 Surface Repairs	23,997	40,000	16,003	7,996	8,006	80.0%	
5900 EMR Spend	0	0	0	1,543	(1,543)	0.0%	
Play Areas :- Indirect Expenditure	29,097	136,311	107,214	14,680	92,534	32.1%	0
Net Expenditure	(29,097)	(136,311)	(107,214)				
<u>303 NOT IN USE SEE 402</u>							
4105 Alarm Fire/Intruder	70	0	(70)		(70)	0.0%	
NOT IN USE SEE 402 :- Indirect Expenditure	70	0	(70)	0	(70)		0
Net Expenditure	(70)	0	70				

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>305 Leisure Gardens</u>							
1004 Leisure Garden Tenants	2,394	3,281	887			73.0%	
Leisure Gardens :- Income	<u>2,394</u>	<u>3,281</u>	<u>887</u>			<u>73.0%</u>	<u>0</u>
4019 Postage	15	100	85		85	14.6%	
4215 Subscriptions	99	56	(43)		(43)	177.1%	
4310 Leisure Gardens Maintenance	366	2,683	2,317		2,317	13.6%	
4315 Leisure Garden Water Rates	1,263	242	(1,021)		(1,021)	521.7%	
4318 Leisure Garden Competitions	0	200	200		200	0.0%	
Leisure Gardens :- Indirect Expenditure	<u>1,742</u>	<u>3,281</u>	<u>1,539</u>	<u>0</u>	<u>1,539</u>	<u>53.1%</u>	<u>0</u>
Net Income over Expenditure	<u>652</u>	<u>0</u>	<u>(652)</u>				
<u>306 GMF</u>							
1195 FIT Payments	0	2,000	2,000			0.0%	
GMF :- Income	<u>0</u>	<u>2,000</u>	<u>2,000</u>			<u>0.0%</u>	<u>0</u>
4009 Maintenance Contractor	335	600	265		265	55.9%	
4017 Cleaning Materials	140	400	260		260	35.0%	
4040 Staff Larder	119	200	81		81	59.4%	
4101 Utilities	0	4,080	4,080		4,080	0.0%	
4102 Health & Safety	127	820	693		693	15.4%	
4105 Alarm Fire/Intruder	0	1,200	1,200		1,200	0.0%	
4106 Sanitary Waste	0	89	89		89	0.0%	
4107 Contracts & Agreements	0	900	900	3,240	(2,340)	360.0%	
4110 Landline/Broadband	435	0	(435)	179	(614)	0.0%	
4215 Subscriptions	72	0	(72)		(72)	0.0%	
4304 Bin collections	0	600	600		600	0.0%	
4700 PWLB Repayment	25,888	51,776	25,888		25,888	50.0%	
4703 GMF NNDR	0	40,000	40,000		40,000	0.0%	
GMF :- Indirect Expenditure	<u>27,115</u>	<u>100,665</u>	<u>73,550</u>	<u>3,419</u>	<u>70,131</u>	<u>30.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(27,115)</u>	<u>(98,665)</u>	<u>(71,550)</u>				
<u>307 Parks & Open Spaces</u>							
1183 Grounds Maint Work	0	400	400			0.0%	
1199 Miscellaneous Income	50	0	(50)			0.0%	
Parks & Open Spaces :- Income	<u>50</u>	<u>400</u>	<u>350</u>			<u>12.5%</u>	<u>0</u>
4000 Salaries	228,218	570,092	341,874		341,874	40.0%	
4006 General Maintenance	503	1,873	1,370	2	1,368	27.0%	
4020 Staff Training	2,481	5,000	2,519		2,519	49.6%	

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4026 Medical expenses	313	510	197		197	61.4%	
4109 Mobile phones	287	1,033	746		746	27.8%	
4200 Bus Shelters & Repairs	24	1,000	976		976	2.4%	
4300 Grass Cutting - Play areas	5,920	0	(5,920)		(5,920)	0.0%	
4301 Arboricultural Work	135	7,243	7,108	1,400	5,708	21.2%	
4302 Tractor Hire	700	17,136	16,436	4,200	12,236	28.6%	
4308 Notice Boards, Seats & Bins	980	2,500	1,520		1,520	39.2%	
4309 Horticultural work	448	3,264	2,816	505	2,311	29.2%	
4350 Vandalism	0	450	450	41	409	9.1%	
4506 Fuel	2,731	7,540	4,809		4,809	36.2%	
4507 Vehicle Insurance	6,652	9,491	2,839		2,839	70.1%	
4508 Road Fund Licence	259	1,144	885		885	22.6%	
4509 Servicing & Maintenance (Vehic	1,889	5,610	3,721	353	3,368	40.0%	
4510 Workwear & PPE	834	2,000	1,166	135	1,031	48.4%	
4511 Vehicle Tracking	359	1,186	827		827	30.3%	
4514 Grass Cutting M/C Lease	16,752	13,233	(3,519)	8,760	(12,279)	192.8%	
4515 Grass Cutting M/C maint	661	8,323	7,662	846	6,817	18.1%	
4517 Litter, Cleansing & gritting	1,267	3,000	1,733	1,206	527	82.4%	
4522 Grounds Maintenance Contract	11,532	34,680	23,148	13,251	9,897	71.5%	
4523 Fuel - Grass cutting	1,483	5,202	3,719		3,719	28.5%	
4524 Vehicle Electricity (fuel)	0	1,061	1,061		1,061	0.0%	
4525 Fleet Livery	0	3,500	3,500		3,500	0.0%	
4604 Festive Enhancements	0	500	500		500	0.0%	
4610 Vehicles	15,394	52,262	36,868	77,160	(40,292)	177.1%	
4615 Machinery & Equipment	3,592	12,650	9,058	3,831	5,227	58.7%	
4633 Street Sweeper Lease	6,245	19,920	13,675		13,675	31.4%	
4634 Street Sweeper Maintenance	3,238	15,852	12,614	1,925	10,689	32.6%	
Parks & Open Spaces :- Indirect Expenditure	312,899	807,255	494,356	113,615	380,741	52.8%	0
Net Income over Expenditure	(312,849)	(806,855)	(494,006)				
<u>401 Newsletter</u>							
1001 Newsletter Advertising	737	2,250	1,513			32.8%	
Newsletter :- Income	737	2,250	1,513			32.8%	0
4400 Newsletter Printing	2,450	7,341	4,891		4,891	33.4%	
4403 Newsletter Distribution	1,179	3,572	2,393		2,393	33.0%	
4404 Newsletter Artwork	59	20	(39)		(39)	295.0%	
4416 Competitions	31	75	44		44	41.3%	
Newsletter :- Indirect Expenditure	3,719	11,008	7,289	0	7,289	33.8%	0
Net Income over Expenditure	(2,982)	(8,758)	(5,776)				

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>402 Community Development</u>							
1009 Memorial benches	0	3,462	3,462			0.0%	
1210 Mem Cafe Income & Donations	1,296	2,250	954			57.6%	
1220 Football Pitch Income	285	823	538			34.6%	
1400 CD Events Income	4,204	7,000	2,796			60.1%	
Community Development :- Income	5,785	13,535	7,750			42.7%	0
4000 Salaries	36,648	93,275	56,627		56,627	39.3%	
4212 Christmas Activities	0	1,792	1,792		1,792	0.0%	
4320 Youth Engagement	593	2,000	1,407	145	1,262	36.9%	
4330 Memory Cafe	1,841	4,000	2,159		2,159	46.0%	
4401 Web Site & Social Media	568	684	116		116	83.0%	
4402 Marketing & Events	620	3,500	2,880	1,321	1,559	55.5%	
4406 Christmas Event	0	5,000	5,000		5,000	0.0%	
4407 Summer Event	3,319	6,500	3,181		3,181	51.1%	
4412 Branding	0	300	300		300	0.0%	
4413 Consultation/Events	0	150	150	95	55	63.3%	
4416 Competitions	0	150	150		150	0.0%	
4629 Community Choices	2,171	6,000	3,829	244	3,585	40.2%	
Community Development :- Indirect Expenditure	45,759	123,351	77,592	1,805	75,787	38.6%	0
Net Income over Expenditure	(39,975)	(109,816)	(69,841)				
<u>501 Community Transport</u>							
1002 Community Transport Fares	1,747	4,004	2,257			43.6%	
1003 Community Transport BSOG	(1,110)	714	1,824			(155.5%)	
Community Transport :- Income	637	4,718	4,081			13.5%	0
4500 Bus Tax & Insurance	1,006	1,137	131		131	88.5%	
4501 Bus Fuel Costs	(43)	1,144	1,187		1,187	(3.8%)	
4502 Bus Servicing & Repairs	0	1,530	1,530	294	1,236	19.2%	
4504 Bus Driver Training	173	200	27		27	86.3%	
4505 Bus Admin/Misc	12	150	138		138	7.9%	
Community Transport :- Indirect Expenditure	1,147	4,161	3,014	294	2,720	34.6%	0
Net Income over Expenditure	(510)	557	1,067				
<u>605 Capital Projects</u>							
4705 GMF Build	0	0	0	886	(886)	0.0%	
Capital Projects :- Direct Expenditure	0	0	0	886	(886)		0
4606 HR Platform	0	6,000	6,000		6,000	0.0%	

Detailed Income & Expenditure by Budget Heading 13/09/2026

Month No: 5

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4621 Mini bus	0	14,000	14,000		14,000	0.0%	
4622 Councillor devices	1,265	750	(515)		(515)	168.6%	
Capital Projects :- Indirect Expenditure	<u>1,265</u>	<u>20,750</u>	<u>19,485</u>	<u>0</u>	<u>19,485</u>	<u>6.1%</u>	<u>0</u>
Net Expenditure	<u>(1,265)</u>	<u>(20,750)</u>	<u>(19,485)</u>				
Grand Totals:- Income	815,711	1,627,210	811,499			50.1%	
Expenditure	618,607	1,652,208	1,033,601	136,082	897,520	45.7%	
Net Income over Expenditure	<u>197,105</u>	<u>(24,998)</u>	<u>(222,103)</u>				
Movement to/(from) Gen Reserve	<u>197,105</u>	<u>(24,998)</u>	<u>(222,103)</u>				