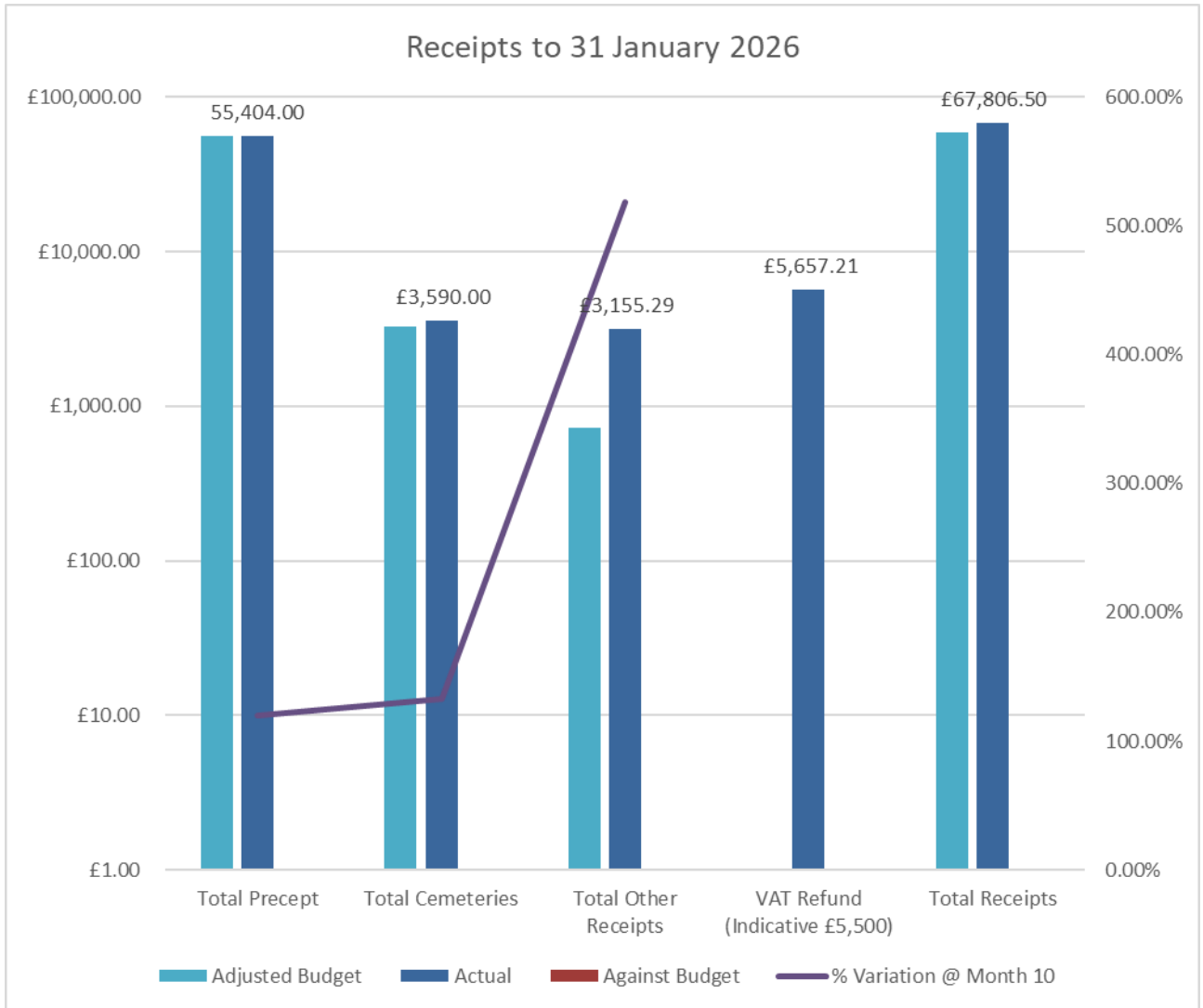


Budget Report to 31 January 2026

Income:



Notes:

Registration of Wayleaves over the past two years has yielded an income this year of £279.87 (this includes a recently applied for Wayleave at Attleton Green).

Cemetery receipts are currently above that estimated for the year (up 32% on anticipated receipts at Month 10).

VAT claims are submitted monthly (where the total is above £100), a total of £5657.21 received to 31 January '26.

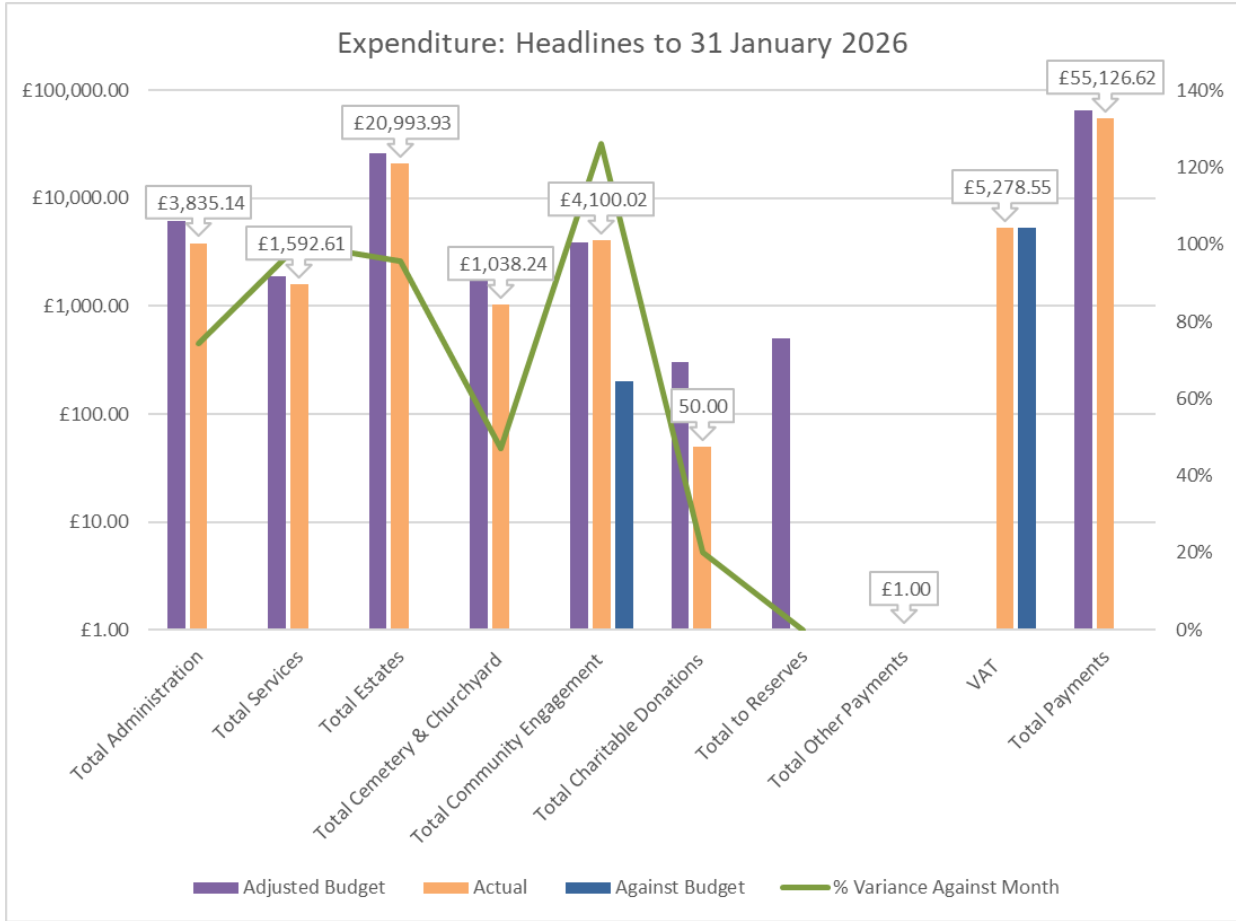
Interest on Savings is down due to reductions in the interest rate this year.

A locality grant has been approved and paid by West Suffolk Council in the sum of £1000 towards new noticeboards for the parish, with thanks to WS Cllr Sarah Pugh.

SC Cllr Bobby Bennett has kindly agreed to contribute £500 towards road planings (direct to SCC) to improve the track surface below Byeway 31 at Coltsfoot Green, for which the parish council extends its thanks.

Hilary Workman
 Clerk & RFO
 January 2026

Expenditure:

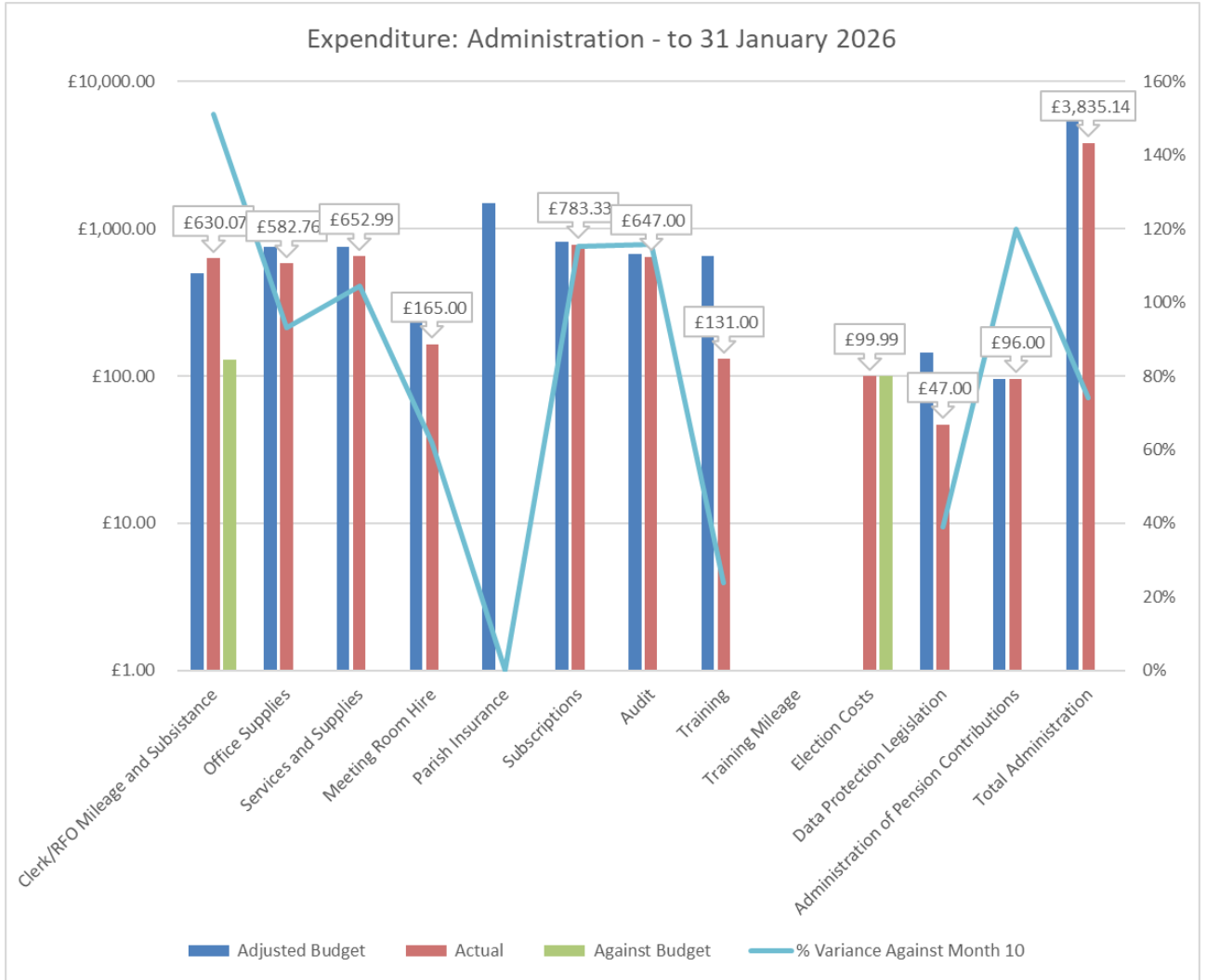


Notes:

- Administration:** The spending profile is skewed towards the first two quarters of the year, when most subscriptions fall due. Staff costs have been recorded separately to align with separate recording under AGAR.
- Services:** Profile is skewed to first half of year when most software subscriptions fall due.
- Estates:** Grounds contract invoicing is now monthly, with the contract running from March to February. This has assisted in invoicing falling in the relevant financial year.
- Donations & Grants:** Expenditure under this heading from donations approved at the last meeting in the financial year (February '26).
- Projects** There has been underspend on the projects lines.

VAT income and expenditure is set as indicative levels and not included in precept calculation or budget lines.

Administration



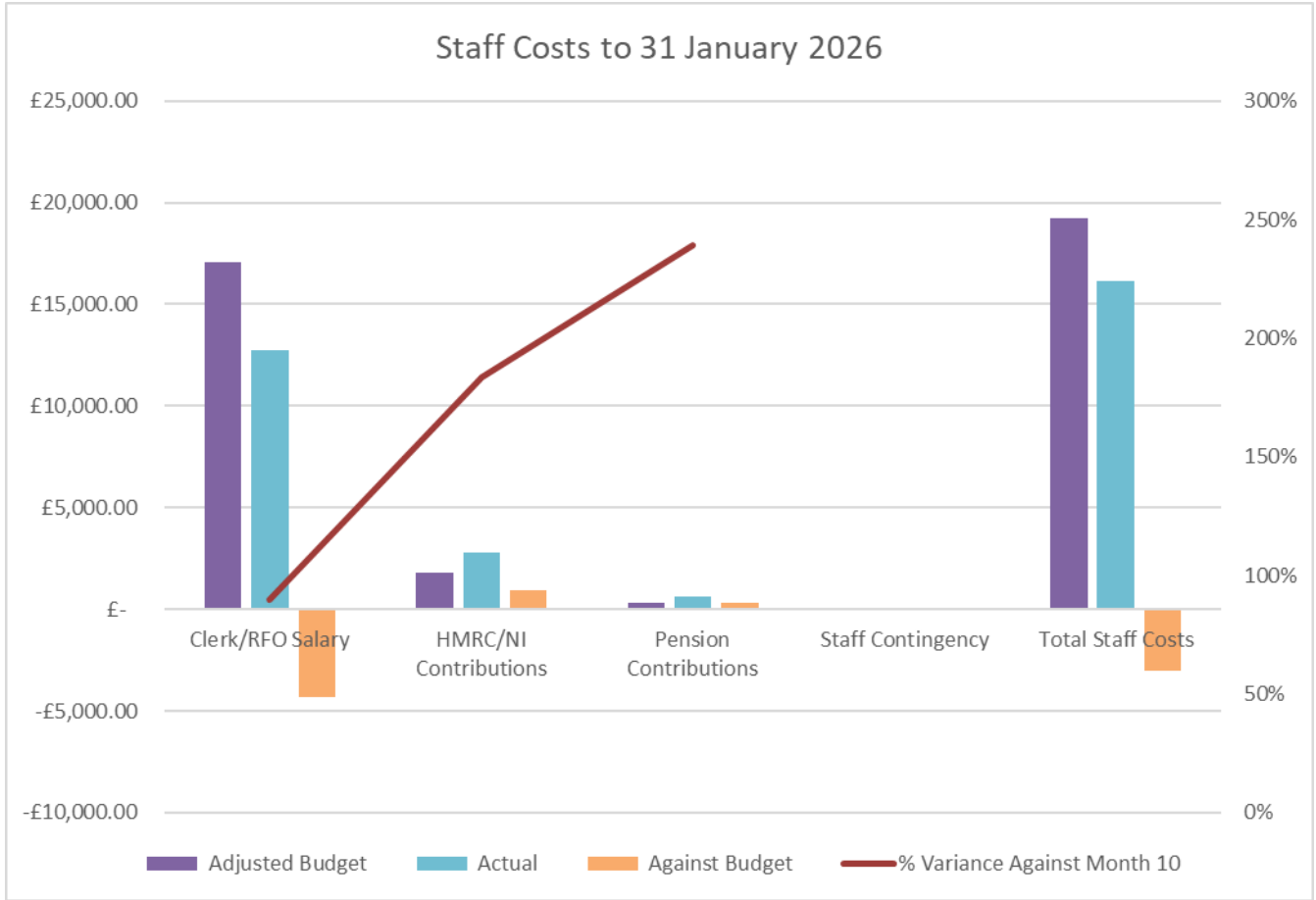
Notes:

Updates to the Asset Register to date have resulted in no additional adjustments to the premium. The recent Re-build Cost Assessment has resulted in no additional premium.

Clerk mileage has been higher this year, in part due to increased cemetery work (mileage for this is calculated when fees and charges are set, but currently cemetery mileage is not recorded separately).

Training budget is currently underspent (£526.00) – the clerk has been making use of the many free webinars available through SALC).

Staff Costs



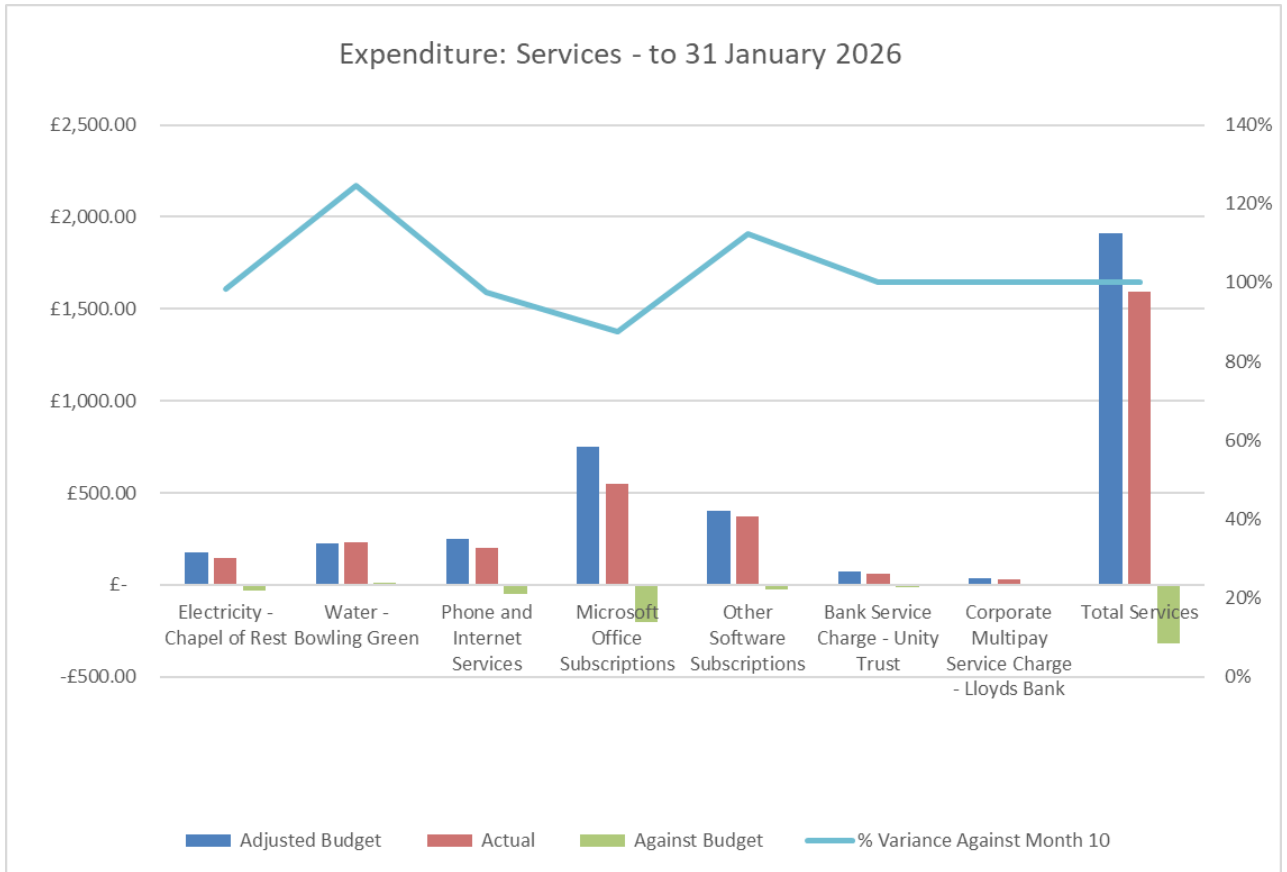
Notes

Despite the annual increment and uplift arising from this (which had been budgeted for), there is currently an underspend on salary of approximately 11% (£4324.39). This is offset by an overspend Tax/NI and pension contributions of £1281.28.

This is the result of clerk salary recorded inclusive of deductions for clerk Tax/NI and pension contributions. The Tax/NI and pension contributions budgeted are for Employer contributions. Payments however are recorded against each budget line – an adjustment will be made between the budget lines towards year end.

Current overall staff costs are 101% of budget at month 10. There is not expected to be a significant variation on budget at year end.

Services



Notes:

The electricity contract has been re-negotiated (the new contract taking effect on 24th September '25) with a move to Smart Energy and a contract with no standing charge, which should substantially reduce electricity costs. This will be monitored carefully as suppliers estimated in November and January, resulting in over billing which will be credited back. The account is still under budget.

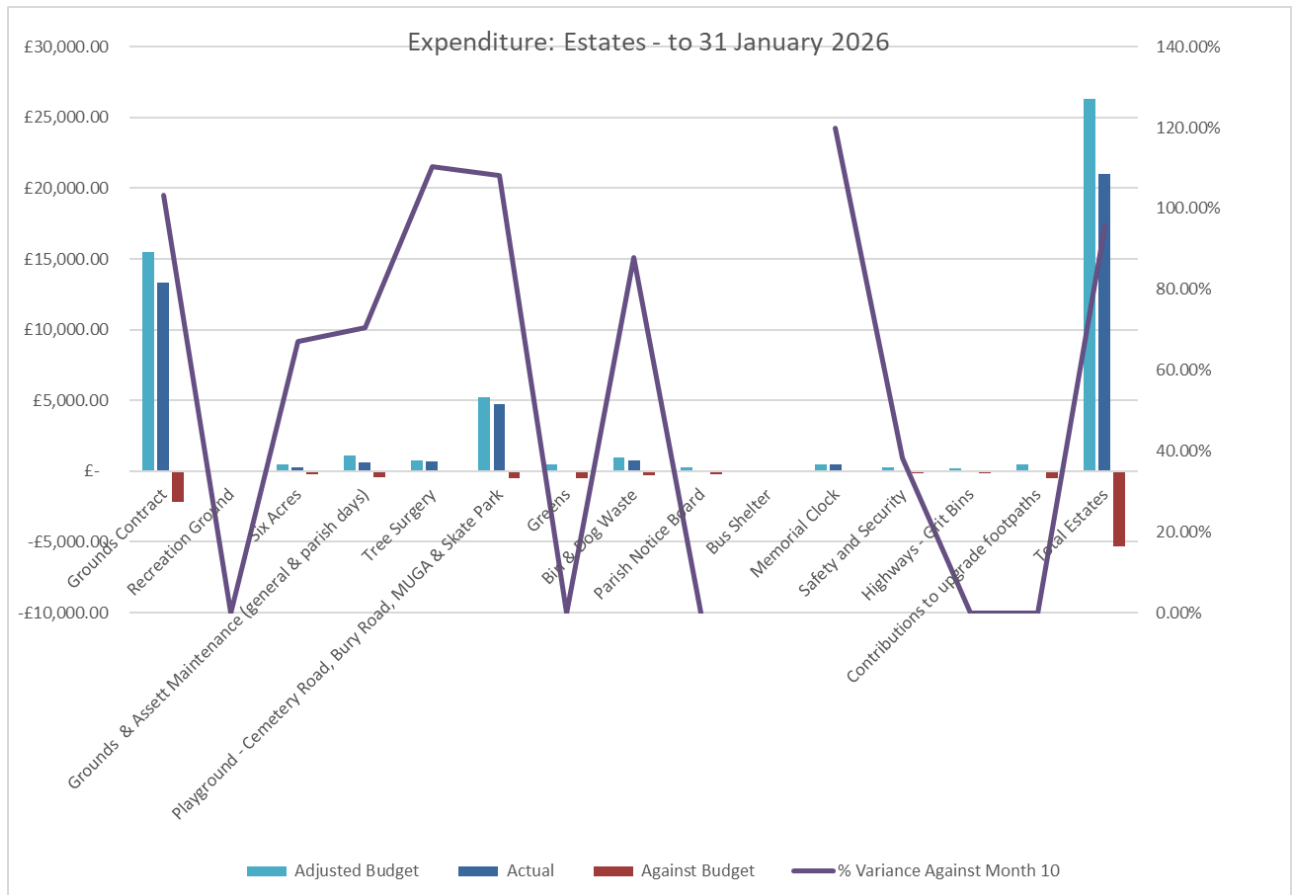
There is currently an overspend on the water for the bowling green (£8.66). When club fees and charges for Six Acres were reviewed in July, the parish council agreed to add a clause to the agreement for the Bowls Club that, from the FY 2026/27, any overspend against budget for water would be invoiced to the Bowls Club. The Bowls Club has since folded due to unsustainable membership.

It is anticipated however that although there is currently an overspend on the water budget, this will be offset over the next three months as wetter weather sets in. Everflow invoice in advance, which means that, with the regular meter readings provided, there future water consumption is likely to be offset by a credit on the account. There is currently a credit on the Everflow account of £63.49 (13/01/26) which is likely to last through to year end.

Microsoft Subscriptions were unassigned in December and the Microsoft Basic subscription has now been cancelled. The Microsoft Standard licence lapsed in January with a new one being taken out, taking advantage of a three months free offer. There is likely to be an underspend on this budget line in the region of (£150.00).

Hilary Workman
 Clerk & RFO
 January 2026

Estates



Notes

Maintenance spending on play area equipment was combined across all sites in the 2025-26 budget. Summer work, match funded by West Suffolk Council, has been completed to install at:

- Cemetery Road –
 - new grass matting under the swings
 - rubber mulch under the second gate; and
 - a new cargo net.
- Bury Road – replacement of swing feet with galvanised metal spike feet

The total cost of these works was £4358.81 plus VAT, of which the parish council contributed £2108.81.

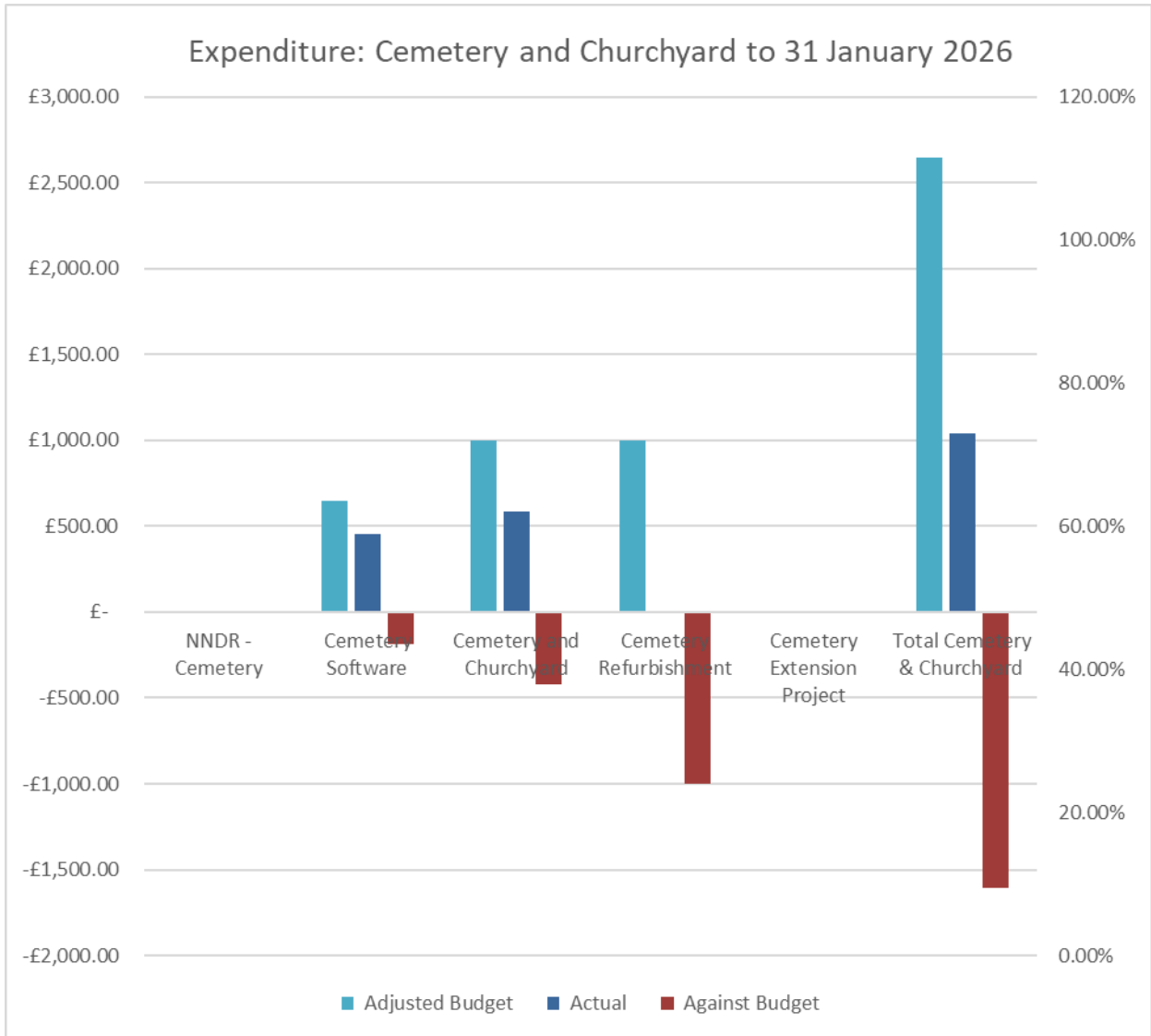
Following purchase of incidental items (signage, top soil etc to support volunteer maintenance), £520.78 remains in budget to year end for maintenance which will be allocated at the February meeting.

Having checked with the Grounds contractor, it is extremely unlikely that there will be a February cut this year due to wet weather. There is therefore an expected underspend on this budget of just over (£2164.40).

There is a combined underspend on the Greens and Six Acres/Recreation Ground of £720.00.

Taking into account committed spending against Grounds and Asset Maintenance (Parish days), there will be a slight overspend - £96.00 against a budget of £1100.

Cemetery and Churchyard

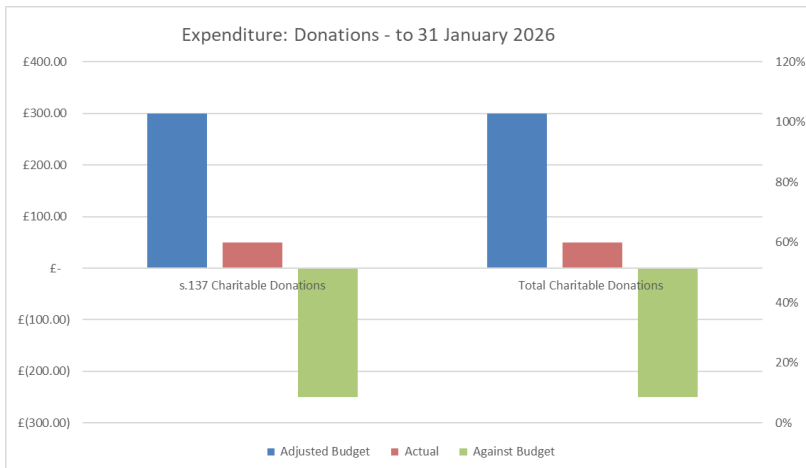


Notes:

No significant variations to date.

The cemetery refurbishment revenue line is unspent and may be used to address future works to memorials where deed holders cannot be contacted.

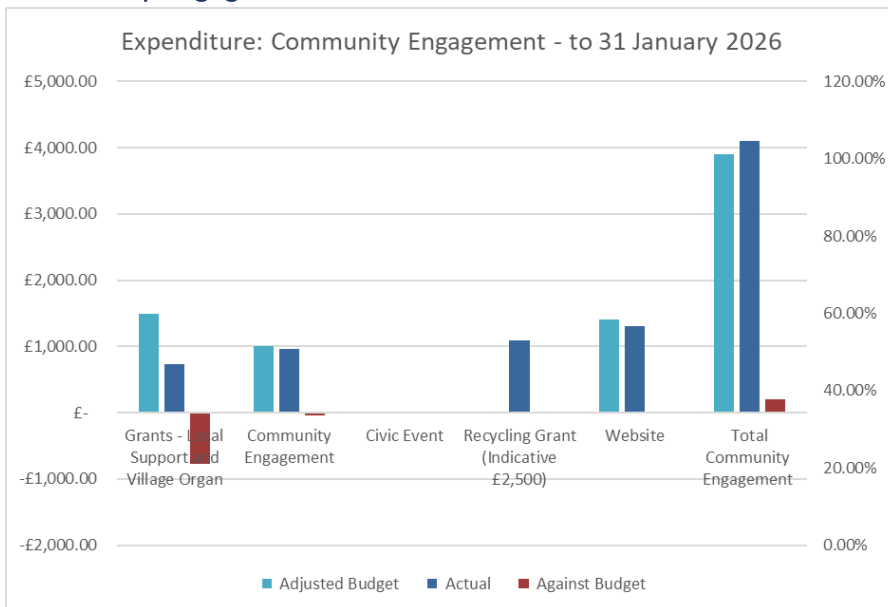
Charitable Donations & Grants



Notes:

Balance of £250 remains for disbursement (to be determined at February meeting).

Community Engagement



Notes:

No significant variations to date.

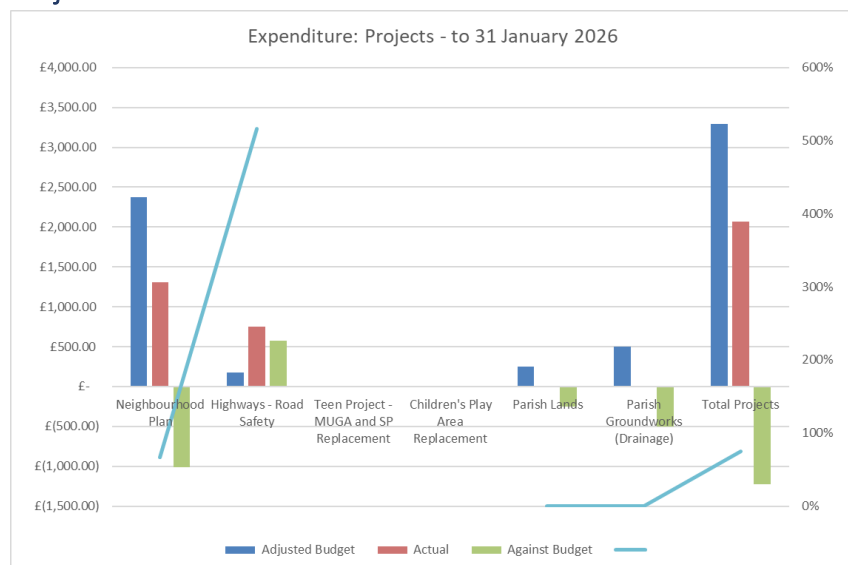
The recycling grant will draw to a close in 2027 – these funds are transferred direct to the Trustees of the Memorial Social Centre. The parish council has agreed to ask West Suffolk to pay these direct to the Memorial Social Centre in future.

The current arrangements for support of the website finished in December '25, with a move to a .gov.uk website supported by Parish Online.

Discounting the recycling grant transfer to the MSC, there is an existing underspend on Community engagement (£895.81).

Hilary Workman
 Clerk & RFO
 January 2026

Projects



Notes:

Anticipated underspend on Neighbourhood Plan (which received a Yes vote on 13th November and will be made by West Suffolk Council on 16th December is (£962.80).

Overview

If the migration of accounting software from EasyPC to Scribe is approved under tabled report WPC.26.02.04 – ICT Update, the following adjustment to revenue budget lines in the current FY should be approved:

| From Revenue Budget | Funds | To Revenue Budget | Amount | Balance |
|---------------------|--------|-------------------|----------------|---------|
| Subscriptions | £31.67 | Cemetery Software | £30.00 | £1.67 |
| Website | £92.96 | Cemetery Software | £90.00 | £2.96 |
| Total | | | £120.00 | |

Table i

Additionally, following the Estates Committee resolution to purchase two new noticeboards (Min. WPC.EC.26.02.10 refers) from the grant funding (£1000) received from West Suffolk Council ,the following adjustment to revenue budget lines in the current FY should be approved:

| From Revenue Budget | Funds | To Revenue Budget | Amount | Balance |
|---------------------|-------|---------------------------------|-----------------|---------|
| (Income) Grants | £1000 | Expenditure Parish Notice Board | £1000 | £1250 |
| Greens | £250 | Parish Notice Board | £250 | £1500 |
| Total | | | £1250.00 | |

Table ii

Funds received from Wickhambrook Outdoor Bowls Club should be applied against the Earmarked Reserves – Local Support and Village Organisations in accordance with their wishes that the funds be used to support local groups.

| From Revenue Budget | Funds | Earmarked Reserves | Amount |
|---------------------------------|---------|---|---------|
| (Income) Miscellaneous Receipts | £571.65 | Local Support and Village Organisations | £415.00 |

Table iii

Hilary Workman
Clerk & RFO
January 2026

Transfer of funds from General to Earmarked Reserves

At January 31, the council's reserves were as below:

| | | Changes to Reserves from Approved Budget | Transfer Unspent Funds (April Meeting) | Adjustment to Budget (April Meeting) | Movement | Current | |
|--|---------------|--|--|--------------------------------------|----------|-------------|-------------------------------|
| Movement in Earmarked Funds | 01 April 2025 | | | | | | |
| Staff Contingency | £ 1,600.00 | £ - | | | £0.00 | £1,600.00 | |
| Training - line deleted | £ - | £ - | | | £0.00 | £0.00 | |
| Data Protection - line deleted | £ - | £ - | | | £0.00 | £0.00 | |
| Elections | £ 600.00 | £ (500.00) | | | £-500.00 | £1,100.00 | |
| Insurance - line deleted | £ - | £ - | | | £0.00 | £0.00 | |
| Grounds & Asset Maintenance | £ 1,650.00 | £ - | | | £0.00 | £1,650.00 | |
| Tree Surgery - line deleted | £ - | £ - | | | £0.00 | £0.00 | |
| Cemetery & Churchyard | £ - | £ - | | | £0.00 | £0.00 | |
| Play Equipment Replacement | £ 800.00 | £ - | | | £0.00 | £800.00 | |
| Play Equipment Maintenance | | £ - | £ (2,250.00) | £ 2,250.00 | £0.00 | £0.00 | |
| Playground Replacement | £ - | £ - | | | £0.00 | £0.00 | |
| Six Acres Development - line deleted | | £ - | | | £0.00 | £0.00 | |
| Memorial garden - line deleted | £ - | £ - | | | £0.00 | £0.00 | |
| Legacy - line deleted * | £ - | £ - | | | £0.00 | £0.00 | |
| Day Club - line deleted * | £ - | £ - | | | £0.00 | £0.00 | |
| Neighbourhood Planning | £ - | £ - | £ (1,870.00) | £ 1,870.00 | £0.00 | £0.00 | |
| Safety & Security matters | £ 575.00 | £ - | | | £0.00 | £575.00 | |
| Highways | £ 750.00 | £ - | | £ 250.00 | £250.00 | £500.00 | |
| Grants - Local Support & Village Organisations | £ 1,855.00 | £ - | | | £0.00 | £1,855.00 | |
| Civic Event/Community Engagement | £ - | £ - | £ (500.00) | £ 500.00 | £0.00 | £0.00 | |
| Charitable Donations - line deleted* | £ - | £ - | | | £0.00 | £0.00 | |
| Total | | £ (500.00) | | | | | |
| Total Earmarked Reserves | £ 7,830.00 | £ 8,330.00 | £ (4,620.00) | £ 4,870.00 | £-250.00 | £8,080.00 | |
| Operating Reserve | £ 10,975.50 | | | | | £23,405.37 | % Operating Reserve to 44.03% |
| Total Reserves | £ 18,805.50 | | | | | £ 31,485.37 | |

Operating reserve at the end of January 2026 was 44.03% of Net Revenue Expenditure¹.

Expected totals against each budget line (taking into account committed spending) for the 2025-26 financial year are indicated in **Appendix A** to this report, with underspend in budget lines highlighted in yellow.

The proposal is to move funds equivalent to the underspends from revenue lines into the relevant Earmarked Reserves.

The net effect, if the proposal is approved would be an increase in the level of earmarked reserves at 31st March 2026, (there was no draw down on reserves under the approved budget). It allows for:

- Receipt of funds (£415.85) donated by Wickhambrook Outdoor Bowls Club to be earmarked for local support and village organisations
- unspent Microsoft to be earmarked for use in the next (2026-27 financial year)
- unspent Play Maintenance budget to be earmarked for use in next (2026-27 financial year)
- a build on reserves

as set out in **Appendix B** to this report.

Recommendation:

To approve transfer of funds between revenue budget lines at Tables i and ii of report WPC.26.02.05.

To approve transfer of funds equivalent to the underspends from revenue budget (Appendix A) into the relevant Earmarked Reserves indicated in Appendix B of report WPC.26.02.05 and note net changes to earmarked reserves.

¹ Precept less transfers to reserves and capital expenditure

Appendix A

| Wickhambrook Parish Council | | | | | | |
|---|--------------------|-------------------|--------------------|---------------------|---------------------------|---|
| Budget 2025-2026 (figures exclude VAT) | | | | | | |
| Payments | | | | | | |
| | Adjusted Budget | Committed | Actual | Against Budget | Transfer Unspent Balances | To Earmarked Reserve |
| Staff Costs | | | | | | |
| Clerk/RFO Salary | £ 17,078.88 | 2,550.94 | £ 15,305.43 | £ (1,773.45) | | |
| HR/NCI Contributions | £ 1,811.83 | 572.22 | £ 2,343.17 | £ 1,531.34 | | |
| Pension Contributions | £ 325.00 | 126.44 | £ 776.60 | £ 451.60 | | |
| Staff Contingency | | | £ - | £ - | | |
| Total Staff Costs | £ 19,215.71 | £ 3,252.60 | £ 19,425.20 | £ 209.49 | | |
| Administration | | | | | | |
| Clerk/RFO Mileage and Subsistence | £ 500.00 | | £ 630.07 | £ 130.07 | | |
| Office Supplies | £ 750.00 | 30.04 | £ 613.80 | £ (137.20) | | |
| Services and Supplies | £ 750.00 | 70.70 | £ 723.69 | £ 44.39 | | |
| Meeting Room Hire | £ 320.00 | 40.00 | £ 205.00 | £ (115.00) | | |
| Parish Insurance | £ 1,500.00 | 1,500.00 | £ 1,500.00 | £ - | | |
| Subscriptions | £ 815.00 | | £ 783.33 | £ (31.67) | | |
| Audit | £ 670.00 | | £ 647.00 | £ (23.00) | | |
| Training | £ 670.00 | | £ 131.00 | £ (539.00) | £ 500.00 | Staff Contingency |
| Training Mileage | £ - | | £ - | £ - | | |
| Election Costs | £ - | | £ - | £ - | | |
| Data Protection Legislation | £ 145.00 | | £ 146.00 | £ 1.00 | | |
| Administration of Pension Contributions | £ 96.00 | | £ 96.00 | £ - | | |
| Total Administration | £ 6,203.00 | £ 1,640.74 | £ 5,474.89 | £ (728.11) | £ 500.00 | |
| Services | | | | | | |
| Electricity - Chapel of Rest | £ 175.00 | | £ 143.44 | £ (31.56) | | |
| Water - Bowling Green | £ 225.00 | | £ 233.66 | £ 8.66 | | |
| Phone and Internet Services | £ 250.00 | 36.66 | £ 239.68 | £ (10.32) | | |
| Microsoft Office Subscriptions | £ 750.00 | | £ 548.09 | £ (201.91) | £ 200.00 | Safety and Security |
| Other Software Subscriptions | £ 400.00 | 33.28 | £ 407.68 | £ 7.68 | | |
| Bank Service Charge - Unity Trust | £ 72.00 | 12.00 | £ 72.00 | £ - | | |
| Corporate Monthly Service Charge - Lloyds Bank | £ 36.00 | 6.00 | £ 26.00 | £ - | | |
| Total Services | £ 1,908.00 | £ 77.94 | £ 1,688.55 | £ (227.45) | £ 200.00 | |
| Estates | | | | | | |
| Grounds Contract | £ 15,500.00 | | £ 13,335.60 | £ (2,164.40) | £ 2,000.00 | Grounds and Asset Maintenance |
| Recreation Ground | £ 40.00 | | £ - | £ (40.00) | | |
| Six Acres | £ 500.00 | | £ 280.00 | £ (220.00) | £ 200.00 | Grounds and Asset Maintenance |
| Grounds & Asset Maintenance (general & parish days) | £ 1,100.00 | 550.00 | £ 1,196.00 | £ 96.00 | | |
| Tree Surgery | £ 750.00 | | £ 690.00 | £ (60.00) | | |
| Playground - Cemetery Road, Bury Road, MUGA & Skate | £ 5,200.00 | | £ 4,729.22 | £ (470.78) | £ 500.00 | Play Equipment Maintenance |
| Greens | £ 500.00 | | £ - | £ (500.00) | £ 250.00 | Grounds and Asset Maintenance |
| Bin & Dog Waste | £ 1,000.00 | 82.95 | £ 816.11 | £ (183.89) | £ 150.00 | Grounds and Asset Maintenance |
| Parish Notice Board | £ 250.00 | | £ - | £ (250.00) | | |
| Bus Shelter | £ - | | £ - | £ - | | |
| Memorial Clock | £ 500.00 | | £ 500.00 | £ - | | |
| Safety and Security | £ 250.00 | 58.80 | £ 138.75 | £ (111.25) | £ 100.00 | Safety and Security |
| Highways - Grid Bins | £ 175.00 | | £ 175.00 | £ (175.00) | £ 175.00 | Highways |
| Contributions to upgrade footpaths | £ 500.00 | | £ - | £ (500.00) | £ 500.00 | Highways |
| Total Estates | £ 26,315.00 | £ 691.75 | £ 21,685.68 | £ (4,629.32) | £ 3,875.00 | |
| Cemetery & Churchyard | | | | | | |
| NDR - Cemetery | £ - | | £ - | £ - | | |
| Cemetery Software | £ 645.00 | 299.00 | £ 755.00 | £ 110.00 | | |
| Cemetery and Churchyard | £ 1,000.00 | 63.50 | £ 645.74 | £ (354.26) | £ 250.00 | Cemetery and Churchyard |
| Cemetery Refurbishment | £ 1,000.00 | | £ - | £ (1,000.00) | £ 1,000.00 | Cemetery and Churchyard |
| Cemetery Extension Project | £ - | | £ - | £ - | | |
| Total Cemetery & Churchyard | £ 2,645.00 | £ 362.50 | £ 1,400.74 | £ (1,244.26) | £ 1,250.00 | |
| Community Engagement | | | | | | |
| Grants - Local Support and Village Organ | £ 1,000.00 | | £ 733.84 | £ (266.16) | £ 250.00 | Grants - Local Support and Village Organisation |
| Community Engagement | £ 1,000.00 | | £ 964.31 | £ (35.69) | | |
| Chic Event | £ - | | £ - | £ - | | |
| Recycling Grant (Indicative £2,500) | £ - | | £ 1,095.83 | £ - | | |
| Website | £ 1,400.00 | | £ 1,307.04 | £ (92.96) | | |
| Total Community Engagement | £ 3,400.00 | £ - | £ 4,100.02 | £ 700.02 | £ 250.00 | |
| Donations & Grants | | | | | | |
| £137 Charitable Donations | £ 300.00 | 250.00 | £ 300.00 | £ - | | |
| Total Charitable Donations | £ 300.00 | £ 250.00 | £ 300.00 | £ 0.00 | | |
| Projects | | | | | | |
| Neighbourhood Plan | £ 2,370.00 | 48.00 | £ 1,359.20 | £ (962.80) | £ 950.00 | Play Equipment Replacement |
| Highways - Road Safety | £ 750.00 | | £ 753.33 | £ 3.33 | | |
| Teen Project - MUGA and SP Replacement | £ - | | £ - | £ - | | |
| Children's Play Area Replacement | £ - | | £ - | £ - | | |
| Parish Lands | £ 250.00 | | £ - | £ (250.00) | £ 250.00 | Grounds and Asset Maintenance |
| Parish Groundworks (Drainage) | £ 500.00 | | £ - | £ (500.00) | £ 500.00 | Grounds and Asset Maintenance |
| Total Projects | £ 3,870.00 | £ 48.00 | £ 2,112.53 | £ (1,757.47) | £ 1,700.00 | |
| To Reserves | | | | | | |
| Elections | £ 500.00 | | £ - | £ (500.00) | | |
| Replacement Play Equipment | £ - | | £ - | £ - | | |
| Replacement Teen Project | £ - | | £ - | £ - | | |
| Total to Reserves | £ 500.00 | £ 0.00 | £ 0.00 | £ (500.00) | £ 8,150.00 | |
| Other Payments | | | | | | |
| Miscellaneous Payments | £ - | | £ 3.00 | £ 3.00 | | |
| Total Other Payments | £ - | £ - | £ 3.00 | £ 3.00 | | |
| VAT | | | £ 5,278.55 | £ 5,278.55 | | |
| Total Payments | £ 64,355.71 | £ 6,333.53 | £ 61,459.16 | £ (2,897.55) | | |
| Receipts | | | | | | |
| Precept | | | £ 55,404.00 | £ - | | |
| Total Precept | £ 55,404.00 | | £ 55,404.00 | £ - | | |
| Cemeteries | | | | | | |
| Exclusive Right of Burial | | | £ 1,060.00 | £ (1,060.00) | | |
| Interments | | | £ 1,060.00 | £ (1,060.00) | | |
| Memorials | | | £ 1,415.00 | £ (1,415.00) | | |
| Other Cemetery Fees | | | £ 55.00 | £ (55.00) | | |
| Total Cemeteries | £ 3,250.00 | £ - | £ 3,590.00 | £ (340.00) | | |
| Other Receipts | | | | | | |
| Chapel Rent | | | £ - | £ - | | |
| Ground Rents | £ 70.00 | | £ 70.00 | £ - | | |
| Wayleaves | £ 110.00 | | £ 279.87 | £ (169.87) | | |
| Bank Interest | £ 300.00 | | £ 137.94 | £ 162.06 | | |
| Recycling Income (Indicative £2,500) | £ - | | £ 1,095.83 | £ (1,095.83) | | |
| Grants | £ - | | £ 1,000.00 | £ (1,000.00) | | |
| Miscellaneous Receipts | £ 250.00 | | £ 571.65 | £ (321.65) | £ 415.00 | Grants - Local Support and Village Organisation |
| Total Other Receipts | £ 730.00 | | £ 1,159.29 | £ (425.29) | | |
| VAT Refund (Indicative £5,500) | £ - | | £ 5,657.21 | £ (5,657.21) | | |
| Drawn down from Reserves | £ - | | £ - | £ - | | |
| Total Receipts | £ 64,254.00 | £ - | £ 67,806.50 | £ (3,547.50) | | |

Appendix B

| | | 01 April 2025 | Changes to Reserves from Approved Budget | Transfer Unspent Funds (April Meeting) | Adjustment to Budget (April Meeting) | Transfer Unspent Funds February | Movement | Current | |
|--|---|------------------|--|--|--------------------------------------|---------------------------------|-------------------|--------------------|-------------------------------|
| Movement in Earmarked Funds | | | | | | | | | |
| Staff Contingency | £ | 1,600.00 | £ - | | | £ (500.00) | -£500.00 | £2,100.00 | |
| Elections | £ | 600.00 | £ (500.00) | | | | -£500.00 | £1,100.00 | |
| Grounds & Asset Maintenance | £ | 1,650.00 | £ - | | | £ (3,350.00) | -£3,350.00 | £5,000.00 | |
| Cemetery & Churchyard | £ | - | £ - | | | £ (1,250.00) | -£1,250.00 | £1,250.00 | |
| Play Equipment Replacement | £ | 800.00 | £ - | | | £ (950.00) | -£950.00 | £1,750.00 | |
| Play Equipment Maintenance | | | £ - | £ (2,250.00) | £ 2,250.00 | £ (500.00) | -£500.00 | £500.00 | |
| Playground Replacement - line deleted | £ | - | £ - | | | | £0.00 | £0.00 | |
| Neighbourhood Planning - line deleted | £ | - | £ - | £ (1,870.00) | £ 1,870.00 | | £0.00 | £0.00 | |
| Safety & Security matters | £ | 575.00 | £ - | | | £ (300.00) | -£300.00 | £875.00 | |
| Highways | £ | 750.00 | £ - | | £ 250.00 | £ (675.00) | -£425.00 | £1,175.00 | |
| Grants - Local Support & Village Organisations | £ | 1,855.00 | £ - | | | £ (665.00) | -£665.00 | £2,520.00 | |
| Civic Event/Community Engagement | £ | - | £ - | £ (500.00) | £ 500.00 | | £0.00 | £0.00 | |
| Total | | | £ (500.00) | | | | | | |
| Total Earmarked Reserves | £ | 7,830.00 | £ 8,330.00 | £ (4,620.00) | £ 4,870.00 | £ (8,190.00) | -£8,440.00 | £16,270.00 | |
| Operating Reserve | £ | 10,975.50 | | | | | | £15,215.37 | % Operating Reserve to 28.63% |
| Total Reserves | £ | 18,805.50 | | | | | | £ 31,485.37 | |