

Budget Report to 31 August 2026

The Budget Report to 31 August prepared through SCRIBE Accounting Software is attached as **Appendix A.**

Income:

Receipts to Quarter 2 are 1% above that budgeted for. This includes £882.75 recycling credits which have now been paid out to Wickhambrook Memorial Social Centre, but excludes cemetery receipts, which are below projection (49%) for this quarter. This is because anticipated income for cemeteries has been split evenly across the year, but in practice, the profile is for increased receipts in the 2nd half of the year.

Expenditure:

Budgeted Payments reflect the profiled projected payment for the Quarter, not the total budget.

Administration: The spending profile is skewed towards the first two quarters of the year, when most subscriptions fall due. An overall underspend against budget of 15%.

Office supplies Revenue reflects the purchase of a fireproof safe (Min. 26.05.25) which was funded from a transfer from earmarked reserves (Grounds and Asset Maintenance).

Staff Costs: Total expenditure within 1% of budget for Quarter.

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. Delayed cuts in some areas have resulted in an underspend on projected grounds maintenance costs.

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, and recycling credits are set as indicative levels and not included in precept calculation or budget lines.

Overview

The largest variation to date has been an underspend on the grounds contract arising from reduced cuts over the very dry summer period (22% based on expected expenditure at Month 5).

Earmarked Reserves

A summary of approved Transfers between Earmarked Reserves and Revenue Budget is attached as Appendix B to this report.

At August 31 2026, the council's reserves were as below:

17 September 2026 (2026-2027)

Wickhambrook Parish Council Reserves Balance 2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Staff Contingency	2,100.00				2,100.00
Elections	1,100.00	500.00			1,600.00
Grounds and Asset Maintenance	5,000.00	-1,225.00			3,775.00
Cemetery and Churchyard	1,250.00				1,250.00
Play Equipment Replacement	1,750.00	2,000.00			3,750.00
Play Equipment Maintenance	500.00				500.00
Safety and Security	300.00				300.00
Highways	1,750.00	4,000.00			5,750.00
Grants - Local Support and Villa	2,520.00				2,520.00
Devolved Responsibilities under		5,000.00			5,000.00
Total Earmarked	16,270.00	10,275.00			26,545.00
TOTAL RESERVE	16,270.00	10,275.00			26,545.00
GENERAL FUND					40,773.09
TOTAL FUNDS					67,318.09

Operating reserve at the end of August 2026 was 75.21%. of Net Revenue Expenditure¹.

¹ Precept less transfers to reserves (£7,700 + £4000) and capital expenditure
Hilary Workman
Clerk & RFO
September 2026

Wickhambrook Parish Council

Receipts and Payments compared with Flexed Budget (01/04/2026 to 31/08/2026 - All Cost Centres)

		Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance	
		Total for year	Year to Date		Total for Year	Year to Date		Year to Date	
Cost Centre	Administration								
15	Clerk Mileage and Expenses				650.00	162.50	244.29	-81.79	
16	Office Supplies				750.00	187.50	726.66	-539.16	
17	Services and Supplies				750.00	187.50	324.05	-136.55	
18	Meeting Room Hire				320.00	80.00	110.00	-30.00	
19	Insurance				1,500.00				
20	Subscriptions & Memberships				850.00	650.00	526.05	123.95	
21	Audit				700.00	350.00	657.00	-307.00	
22	Training				660.00	165.00		165.00	
23	Data Protection Legislation				160.00				
24	Election Costs								
25	Training Mileage								
26	Administration of Payroll and Pensic				100.00		48.00	-48.00	
Cost Centre	Cemeteries								
1	Exclusive Right of Burial	1,000.00	250.00				125.00	-375.00	
2	Interment	1,000.00	250.00	670.00				420.00	
3	Memorial	1,000.00	250.00	140.00				-110.00	
4	Other Cemetery Fees	500.00	125.00	70.00				-55.00	
47	NNDR								
48	Cemetery Software				300.00	300.00		300.00	
49	Cemetery & Churchyard				1,000.00	250.00	134.16	115.84	
50	Cemetery & Memorial Refurbishme				1,000.00	250.00		250.00	
51	Cemetery Extension Project								
Cost Centre	Community Engagement								
52	Grants/Local Support & Village Orga				750.00	187.50	243.60	-56.10	
53	Community Engagement				750.00	187.50	30.80	156.70	
54	Civic Event								
55	Recycling Grant to MSC						882.75	-882.75	
56	Website				350.00				
Cost Centre	Estates								

Wickhambrook Parish Council

Receipts and Payments compared with Flexed Budget (01/04/2026 to 31/08/2026 - All Cost Centres)

		Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance	
		Total for year	Year to Date		Total for Year	Year to Date		Year to Date	
34	Grounds Contract				16,750.00	9,310.00	7,229.71	2,080.29	
35	Recreation Ground (Ground Rent)				10.00	10.00	10.00		
36	Six Acres				750.00	375.00		375.00	
37	Tree Surgery				750.00				
38	Grounds Maintenance (General Par				1,200.00	600.00		600.00	
39	Play and Teen Project Maintenance				3,500.00	875.00	2,017.25	-1,142.25	
40	Greens				500.00	125.00		125.00	
41	Bin & Dog Waste				1,000.00	737.50	807.26	-69.76	
42	Parish Notice Boards				500.00	500.00	1,154.73	-654.73	
43	Memorial Clock				500.00				
44	Safety & Security				500.00	125.00	567.55	-442.55	
45	Highways (Grit Bins)				200.00				
46	Contributions to Upgrade Footpaths				500.00				
Cost Centre Income									
5	Precept	65,910.00	65,910.00	65,910.00					
6	Ground Rents	35.00							
7	Wayleaves	110.00	110.00	114.16				4.16	
8	Bank Interest	200.00	50.00	47.68				-2.32	
9	Grants								
10	Miscellaneous Receipts	250.00	62.50					-62.50	
65	VAT Reclaim								
67	Recycling Credits			882.75				882.75	
Cost Centre Projects									
59	Highways (Road Safety)				4,000.00	1,000.00		1,000.00	
60	Teen Project - MUGA & SP Replace								
61	Children's Play Area Replacement								
62	Parish Lands				250.00	62.50		62.50	
63	Parish Groundworks				500.00	125.00		125.00	
64	Housing Needs Survey								
66	Neighbourhood Plan						-48.00	48.00	

Wickhambrook Parish Council

Receipts and Payments compared with Flexed Budget (01/04/2026 to 31/08/2026 - All Cost Centres)

		Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance	
		Total for year	Year to Date		Total for Year	Year to Date		Year to Date	
Cost Centre	S.137 Donations								
	57 Charitable Donations				250.00				
	58 Neighbourhood Plan								
Cost Centre	Services								
	27 Electricity - Chapel of Rest				100.00	41.69			41.69
	28 Water - Bowls Club				250.00	104.19	12.73		91.46
	29 Phone and Internet Services				250.00	104.19	91.65		12.54
	30 Microsoft Office				120.00		115.20		-115.20
	31 Other Software Subscriptions				600.00	150.00	819.84		-669.84
	32 Bank Service Charge				75.00	31.25	35.00		-3.75
	33 Corporate Multipay Service Charge				40.00	16.69	15.00		1.69
Cost Centre	Staff Costs								
	11 Clerk Salary				18,105.00	7,543.75	6,460.03		1,083.72
	12 Employer/NI Contributions				1,355.00	564.56	1,471.82		-907.26
	13 Pension Contributions				360.00	150.00	265.69		-115.69
	14 Clerk Contingency								
GRAND TOTALS		£70,005.00	£67,007.50	£67,834.59	£63,505.00	£25,508.82	£25,077.82	£1,258.09	

Wickhambrook Parish Council
Transfers to and from - All Reserves

Date	Comment	Reserve	Amount
01/04/2026	Provision made in approved budget for drawdc	Highways	-1,000.00
01/04/2026	Provision made under approved budget (Min. 2	Elections	500.00
01/04/2026	Provision made to transfer to Earmarked Rese	Play Equipment Replacem	2,200.00
01/04/2026	Provision made to transfer to Earmarked Rese	Devolved Responsibilities	5,000.00
01/05/2026	Move unspent funds (Parish Noticeboards) to	Grounds and Asset Mainte	1,500.00
13/05/2026	Min. 26.04.14	Grounds and Asset Mainte	-1,500.00
13/05/2026	Report WPC.26.04.06 (Table i) set out a propo	Play Equipment Replacem	-200.00
22/06/2026	Move from Grounds and Asset Management to	Grounds and Asset Mainte	-1,000.00
11/08/2026	Minute 26.07.07.4	Highways	5,000.00
11/08/2026	To cover shortfall in annual revenue parish trea	Grounds and Asset Mainte	-225.00
Total.....			10,275.00