Appendix E

Title	Finance 2026-2027
Authors	Clerk & RFO and Deputy Clerk & RFO

8.1. To APPROVE finalised expenditure list as paid in October 2026 and payments in November 2026 (thus far).

October 2026 – Finalised Expenditure List

Voucher No	Date	Net	VAT	Total	Description	Supplier	Power Used for Spend
237	01.10.2026	£6.00	£1.20	£7.20	Website domain	Cloud Next Ltd	Local Government Act 1972 s.111, Websites - Transparency Code for Smaller Authorities 2014.
238	01.10.2026	£442.00	£0.00	£442.00	SLCC Membership	Society of Local Council Clerks	Administration of the council - Local Government Act 1972 s.112(2), Local Government Act 1972 s.111
247	01.10.2026	£3.00	£0.00	£3.00	Allotment key deposit return	Former Allotment Plotholder	Allotments - Smallholdings & Allotments Act 1908, s.23
265	02.10.2026	£20.83	£4.17	£25.00	Office broadband	Telecommunications Management Ltd (1pMobile)	Local Government Act 1972 s.111
248	06.10.2026	£82.85	£16.57	£99.42	Fuel	The Right Fuel Card Company Ltd (formerly BE Fuel Cards Ltd)	Local Government Act 1972 s.111, Recreation - Open Spaces Act 1906, ss. 9and 10
250	08.10.2026	£32.03	£1.60	£33.63	StaffBuilding - Electricity	Smartest Energy	Local Government Act 1972 s.111, Open Spaces - Open Spaces Act 1906, s.9-10
251	08.10.2026	£14.88	£2.98	£17.86	Maintenance Sundries	Screwfix	Recreation - Open Spaces Act 1906, ss. 9and 10
252	08.10.2026	£1,000.00	£200.00	£1,200.00	Arboricultural reports (MUGA planning)	Merewood Arboricultural Consultancy Services	Recreation - Open Spaces Act 1906, ss. 9and 10
256	12.10.2026	£12.50	£2.50	£15.00	SIM Costs - DeptyClerk Mobile	GiffGaff Ltd	Local Government Act 1972 s.111
253	13.10.2026	£104.33	£20.87	£125.20	Office laminator	Viking	Local Government Act 1972 s.111

254	13.10.2026	£7.00	£0.00	£7.00	Land Registry Searches	HM Land Registry	Bus shelters - Local Government (Misc. shelters Prov.) Act 1953, s.4, Local Government Act 1972 s.111
268	13.10.2026	£6.67	£1.33	£8.00	SIM Costs - Clerk Mobile	GiffGaff Ltd	Local Government Act 1972 s.111
255	15.10.2026	£154.13	£30.83	£184.96	Road Closed signs	Street Solutions UK Ltd	Local Government Act 1972 s.111, Recreation - Open Spaces Act 1906, ss. 9and 10
261	19.10.2026	£144.28	£0.00	£144.28	Water (staff building & allotments)	Everflow Limited	Allotments - Smallholdings & Allotments Act 1908, s.23, Local Government Act 1972 s.111
269	20.10.2026	£30.24	£6.05	£36.29	MS365 Licence	Microsoft Ireland Operations Ltd	Local Government Act 1972 s.111
257	22.10.2026	£20.00	£4.00	£24.00	Maintenance Sundries	TradeUK	Recreation - Open Spaces Act 1906, ss. 9and 10
273	26.10.2026	£10.00	£2.00	£12.00	Voip Phone	INet Telecoms Ltd (Voipfone)	Local Government Act 1972 s.111
258	27.10.2026	£162.08	£32.42	£194.50	Grass Seed	Samuel McCausland Ltd t/a The Grass People	Recreation - Open Spaces Act 1906, ss. 9and 10
262	28.10.2026	£179.49	£35.90	£215.39	Waste Collection	Everflow Limited	Recreation - Open Spaces Act 1906, ss. 9and 10
245	31.10.2026	£7.00	£0.00	£7.00	Bank Fees	Unity Trust	Local Government (Financial Provisions) Act 1963 s.5, Local Government Act 1972 s.111
237	01.10.2026	£6.00	£1.20	£7.20	Website domain	Cloud Next Ltd	Local Government Act 1972 s.111, Websites - Transparency Code for Smaller Authorities 2014.
Asst'd	Asst'd	£12,092.70	£0.00	£12,092.70	Staff costs	Asst'd	Administration of the council - Local Government Act 1972 s.112(2)
		£14,532.01	**£362.42**	**£14,894.43**			

November 2026 – Expenditure List (thus far)

Voucher No	Date	Net	VAT	Total	Description	Supplier	Power Used for Spend
266	01.11.2026	£20.83	£4.17	£25.00	Office broadband	Telecommunications Management Ltd (1pMobile)	Local Government Act 1972 s.111
267	02.11.2026	£24.94	£0.00	£24.94	Adobe Pro	Adobe Systems Software Ireland Ltd.	Local Government Act 1972 s.111
272	03.11.2026	£199.83	£24.98	£224.81	PPE	Screwfix	Local Government Act 1972 s.111, Recreation - Open Spaces Act 1906, ss. 9and 10
263	05.11.2026	£51.06	£10.21	£61.27	Waste Collection	Everflow Limited	Recreation - Open Spaces Act 1906, ss. 9and 10
264	05.11.2026	£115.00	£23.00	£138.00	Maintenance Sundries	Lawncare Garden Machinery Ltd	Recreation - Open Spaces Act 1906, ss. 9and 10
270	05.11.2026	£150.00	£30.00	£180.00	Subscription	Parish Online	Local Government Act 1972 s.111
271	05.11.2026	£74.74	£0.00	£74.74	StaffBuilding - Electricity	Smartest Energy	Local Government Act 1972 s.111, Recreation - Open Spaces Act 1906, ss. 9and 10
Asst'd	Asst'd	£15,656.50	£0.00	£15,656.50	Staff costs	Asst'd	Administration of the council - Local Government Act 1972 s.112(2)
		£16,325.90	**£92.36**	**£16,418.26**			

8.2. To NOTE income for October 2026.

Voucher No	Date	Net	VAT	Total	Description	Supplier
69	01.10.2026	£42.77	£0.00	£42.77	Allotment Tenancy Fee	Allotment Plotholder
76	05.10.2026	£170.91	£0.00	£170.91	Interest	Co-operative Bank
72	06.10.2026	£46.98	£0.00	£46.98	Allotment Tenancy Fee	Allotment Plotholder

74	07.10.2026	£0.00	£5,919.20	£5,919.20	VAT Refund	HM Revenue & Customs
73	08.10.2026	£1,783.33	£356.67	£2,140.00	Chilton Service Level Agreement	Chilton Parish Council
75	09.10.2026	£239.00	£0.00	£239.00	Cemetery fees	Co-Op Funeral Care
81	12.10.2026	£34.70	£0.00	£34.70	Allotment Tenancy Fee	Allotment Plotholder
80	12.10.2026	£29.58	£0.00	£29.58	Allotment Tenancy Fee	Allotment Plotholder
79	12.10.2026	£1,434.00	£0.00	£1,434.00	Cemetery fees	Family of deceased
78	12.10.2026	£160.00	£0.00	£160.00	Cemetery fees	SET IN STONE
77	12.10.2026	£1,434.00	£0.00	£1,434.00	Cemetery fees	Family of deceased
82	13.10.2026	£51.27	£0.00	£51.27	Allotment Tenancy Fee & Key Deposit	Allotment Plotholder
84	15.10.2026	£110.60	£0.00	£110.60	Allotment Tenancy Fee	Allotment Plotholder
83	16.10.2026	£45.33	£0.00	£45.33	Allotment Tenancy Fee & Key Deposit	Allotment Plotholder
87	19.10.2026	£254.14	£0.00	£254.14	Harwellian Rent	Harwellian Club
85	23.10.2026	£60.65	£0.00	£60.65	Allotment Tenancy Fee & Key Deposit	Allotment Plotholder
86	28.10.2026	£3,831.13	£0.00	£3,831.13	CIL Share	Vale of White Horse District Council
		£9,728.39	**£6,275.87**	**£16,004.26**		

8.3. To NOTE the reconciled bank balances at 31 October 2026

	Bank Reconciliation at 31/10/2026			
	Cash in Hand 01/04/2026			200,196.62
	ADD			
	Receipts 01/04/2026 - 31/10/2026			181,472.46
				381,669.08
	SUBTRACT			
	Payments 01/04/2026 - 31/10/2026			146,467.05
A	**Cash in Hand 31/10/2026** (per Cash Book)			**235,202.03**
	Cash in hand per Bank Statements			
	Petty Cash	31/10/2026	0.00	
	Co-operative Current Account	31/10/2026	64,756.69	
	Co-operative Savings Account	31/10/2026	31,736.03	
	Cambridge	31/10/2026	34,855.49	
	Unity Trust Current	31/10/2026	27,273.50	
	Unity Trust Savings	31/10/2026	76,928.81	
				235,550.52
	Less unpresented payments			348.49
				235,202.03
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**235,202.03**
	A = B Checks out OK			

Image shows:

- Cash In Hand 01/04/2026 = £200,196.62
  - ADD Receipts 01/04/2026 – 30/09/2026 £181,472.46
  - SUBTRACT Payments 01/04/2026 – 30/09/2026 £146,467.05
- A - Cash in Hand 30/09/2026 = £235,202.03

- Bank balances
  - Petty Cash £0.00
  - Co-operative Current Account £64,756.69
  - Co-operative Savings Account £31,736.03
  - Cambridge £34,855.49
  - Unity Trust Current Account £27,273.50
  - Unity Trust Savings Account £76, 928.81
    - Less unpresented payments £348.49
    - Plus unpresented receipts £ 0.00
- B Adjusted Bank Balance = £235,202.03

A = B Checks out OK

Uncashed Payments / Transfers Out (All Banks)

Up to 31 October 2026

Voucher	Date	Description	Total (£)	Bank
233	30.09.2026	Mileage & Expenses	133.10	
262	28.10.2026	Waste Collection	215.39	
		Total	**£348.49**	

Harwell Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 08/11/2026)

1000 Income/Receipts

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1010	Precept	129,368.00	129,368.00			142,304.00	142,304.00		142,304.00						
1020	Grants	12,476.44	16,121.29			20,000.00	4,020.00		4,020.00						
1030	Community Infrastruct						1,915.56		1,915.56						
1040	Allotment Fees & Keys	1,200.00	1,240.54		20.14	1,200.00	2,175.72		2,175.72						
1050	Bank Interests	1,011.00	1,458.89			1,000.00	2,010.36		2,010.36						
1060	Cemetery Fees	7,000.00	6,782.07			7,000.00	6,515.00		6,515.00						
1065	Service Agreements (c					12,740.00	3,400.00		3,400.00						
1070	Grass Cutting Contribu	1,364.00	1,364.00			1,364.00	1,464.37		1,464.37						
1080	Harwell News Advertis	200.00	1,175.83			500.00									
1090	Property Income (inc.	11,430.00	11,942.25		16.88	12,000.00	4,605.98		4,605.98						
1100	Allotment Recharges														
1999	VAT Account														
	SUB TOTAL	**164,049.44**	**169,452.87**		**37.02**	**198,108.00**	**168,410.99**		**168,410.99**						

3000 Administration

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
3010	Audit Costs			770.00	770.00					850.00	811.25		811.25		
3020	Bank Charges			73.20	75.36					80.00	49.00		49.00		
3030	Chairman's Allowance														
3040	Elections														
3050	Expenses - Stationery			1,500.00	1,794.87					1,540.00	1,248.86		1,248.86		
3060	Hall Hire			910.00	693.96					1,000.00	594.00		594.00		
3070	Harwell News Printing			770.00	758.20					1,000.00	435.20		435.20		
3080	Insurance			3,214.86	3,214.86		103.43		103.43	3,526.00	4,573.78		4,573.78		

Harwell Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 08/11/2026)

3090	IT Support, Software &		2,700.00	2,596.80				2,625.00	1,673.15	1,673.15	
3100	Legal		500.00	105.00				2,500.00			
3110	Office Equipment		1,564.82	1,564.82				1,000.00			
3120	Office Hire		2,019.90	2,019.90				2,222.00	2,222.00	2,222.00	
3130	Staff Costs (All Staff, H		114,838.52	109,040.80				130,107.00	69,547.85	69,547.85	
3140	Subscriptions (OALC,	15.00	598.55	1,129.19				1,680.00	552.00	552.00	
3150	Training		1,000.00	813.82				1,500.00	31.00	31.00	
3160	Website		250.00	105.99				400.00	155.99	155.99	
3170	Locum Services										
	SUB TOTAL	**15.00**	**130,709.85**	**124,683.57**	**103.43**		**103.43**	**150,030.00**	**81,894.08**	**81,894.08**	

4000 Recreation and Land

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
4010	Allotments			2,500.00	1,863.99		73.19		73.19	900.00	1,053.58		1,053.58		
4015	Allotment Costs - To B			340.00	255.00										
4020	Cemetery		525.12	600.00	417.65					750.00	348.00		348.00		
4030	Fuel			1,500.00	1,375.84					1,750.00	1,239.93		1,239.93		
4040	General Maintenance			2,987.00	3,161.79					6,038.00	1,464.45		1,464.45		
4050	Grass, Hedges & Fenc			3,500.00	3,710.00					4,200.00	409.58		409.58		
4060	Inspections			575.00	575.00					1,050.00	242.78		242.78		
4070	Machinery & Tools - M			3,000.00	2,344.09		90.00		90.00	3,000.00	1,812.85		1,812.85		
4080	Play Equipment Area			4,000.00	2,583.48					4,000.00	825.56		825.56		
4090	PPE			300.00	62.54					300.00	466.52		466.52		
4100	Renewals			2,500.00						4,000.00	490.00		490.00		
4110	Staff Building			1,500.00	1,770.09					2,100.00	646.83		646.83		
4120	Waste Collections			2,000.00	2,086.17					2,500.00	1,637.11		1,637.11		
9031	Insurance Reclaim		3,663.71	-2,108.30	3,064.41										

Harwell Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 08/11/2026)

SUB TOTAL	**4,188.83**	**23,193.70**	**23,270.05**	**163.19**	**163.19**	**30,588.00**	**10,637.19**	**10,637.19**		

5000 Other Projects

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
5010	Grants (Including S13		-2,860.00	600.00	1,040.33		-1,430.00		-1,430.00	3,000.00					
5020	In Year Projects, Unde			5,334.00	3,058.66		270.85		270.85	1,750.00	1,230.33		1,230.33		
	SUB TOTAL		**-2,860.00**	**5,934.00**	**4,098.99**		**-1,159.15**		**-1,159.15**	**4,750.00**	**1,230.33**		**1,230.33**		

6000 - Recharges -

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
6001	Chilton Service Agreer						216.71		216.71		216.71		216.71		
6002	Milton Service Agreem														
	SUB TOTAL						**216.71**		**216.71**		**216.71**		**216.71**		

8000 - Earmarked

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
8100	EMR - FY2025-26 Cor										3,806.63		3,806.63		
8300	EMR - Operating Rese														
8320	EMR - Bus Shelters														
8322	EMR Allotment Keys														
8323	EMR Youth Project														
8327	EMR CIL			2,683.80	2,683.80		3,831.13		3,831.13						

Harwell Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 08/11/2026)

8328	EMR CIL (admin costs							
8329	EMR Rec Access & Pl							
8330	EMR Rec Spraying							
8331	EMR Renewals	5,460.00	5,460.00	1,946.26	1,946.26	25,219.00	25,219.00	
8332	EMR Community Orch							
8333	EMR Harwell Commur							
8335	EMR - Elections							
8340	EMR - Neighbourhood							
8341	EMR - Playground							
8342	EMR - Car Park Refur							
8343	EMR - Teen Shelter							
8344	EMR - Planting/Hedge							
8345	EMR - Benches							
8346	EMR - Bus Shelters							
8347	EMR - Accessibility Im							
8348	EMR - Active Travel/Tı							
8349	EMR - PumpTrack+ (S		1,582.59	-270.85	-270.85	13,462.11	13,462.11	
	SUB TOTAL	**8,143.80**	**9,726.39**	**5,506.54**	**5,506.54**	**42,487.74**	**42,487.74**	

		Last Year 2025 - 2026				Current Year 2026-2027								Next Year	
9000 - Assets		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	**Title**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Actual**	**Forecast**	**Total**	**Budget**	**Budget**
9010	Property														
9020	Non-Office Property														
9030	Office Property														
	SUB TOTAL														

Harwell Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 08/11/2026)

Summary

TOTAL	**164,049.44**	**170,796.70**	**167,981.35**	**161,816.02**	**198,108.00**	**173,241.71**	**173,241.71**	**185,368.00**	**136,466.05**	**136,466.05**

Budget Report as at 8 November 2026

Recommendations

Three budget headings are overspent by a combined £1,367.88. It is recommended to cover them by virement from an underspent heading, with (of course) no change to the precept or the total budget.

Council is asked to resolve:

1. To note the budget position to 8 November 2026, which is approximately 61% of the financial year.
2. To approve the virements set out under Proposed virements to cover Insurance (3080), PPE (4090) and Allotments (4010), totalling £1,380.00.
3. To note that income received to date is £29,697.01 short of the full-year income budget. Service Agreements is expected to recover by year end, Grants depend on delayed S106 funding and further applications, and Property Income is expected to be about £3,500 short, which income above budget elsewhere should cover. It is not recommended to change the income budget at this time, and a firmer forecast will be reported next quarter.

Position at a glance

Payments on the budgeted headings are 50.6% of budget with 60.8% of the year gone, and income received is 85.0% of budget, though this is because the largest amount is the precept which has been received in full.

	Budget 2026-27 (£)	Actual to 8 Nov (£)	% of budget
Income	198,108.00	168,410.99	85.0%
Payments, budgeted headings	185,368.00	93,761.60	50.6%

The report's own totals (receipts £173,241.71, payments £136,466.05) also include reserve movements and the Chilton service agreement recharge (£216.71), which sit outside the budgeted headings. Comments below on the expected year-end position are my estimate from spend to date, not a system forecast.

Overspent headings

Three headings have already spent more than their annual budget, by £1,367.88 in total.

Code	Heading	Budget (£)	Actual (£)	Over budget (£)	Comment
3080	Insurance	3,526.00	4,573.78	1,047.78	129.7% of budget. This is a result of the increase of the council insurance (increased as a result of

Code	Heading	Budget (£)	Actual (£)	Over budget (£)	Comment
					the insurance claim) and that the new truck has a higher insurance rate than the old. There are no further insurance payments expected this year. A receipt of £103.43 is also shown against this code as a result of a refund of the remaining insurance on the old vehicle.
4090	PPE	300.00	466.52	166.52	155.5% of budget as a result of providing PPE for an additional employee.
4010	Allotments	900.00	1,053.58	153.58	117.1% of budget. Allotment fee income (1040) is £975.72 above budget, so the allotments are covering their cost overall. The increase in cost is related to asbestos clearance. Increase in receipts is related to the increase in tenancy fees (approved last year).
	Total	4,726.00	6,093.88	1,367.88	

Headings to watch

Five headings are not overspent but could be by 31 March 2027. Spend to date is compared with 60.8% of the year gone.

Code	Heading	Budget (£)	Actual (£)	% spent	Comment
3050	Stationery	1,540.00	1,248.86	81.1%	Overspent last year (£1,794.87 against £1,500.00). At the current pace it would finish about £500 over.
4030	Fuel	1,750.00	1,239.93	70.9%	Ahead of pace, but winter use is lower, so likely to finish close to budget.
5020	In Year	1,750.00	1,230.33	70.3%	Depends on what Council

Code	Heading	Budget (£)	Actual (£)	% spent	Comment
	Projects, Undefined				approves for the rest of the year.
4120	Waste Collections	2,500.00	1,637.11	65.5%	Slightly ahead of pace. Could finish about £200 over.
3090	IT Support, Software & Phone	2,625.00	1,673.15	63.7%	Slightly ahead of pace. Could finish about £150 over.

Staff costs (3130) are the largest line at £130,107.00. Spend to date is £69,547.85, or 53.5% of budget, with seven of twelve monthly pay runs made (58.3%). No overspend is currently expected on this line. Staff costs will be reviewed next quarter following the appointment of a second apprentice.

Proposed virements

Three virements, totaling £1,380.00, all from 4040 General Maintenance. A virement moves budget between headings within the approved total, so the precept and the overall budget do not change.

Ref	From	To	Amount (£)	Covers
V1	4040 General Maintenance	3080 Insurance	1,050.00	Overspend of £1,047.78
V2	4040 General Maintenance	4090 PPE	170.00	Overspend of £166.52
V3	4040 General Maintenance	4010 Allotments	160.00	Overspend of £153.58
	Total		1,380.00	

4040 General Maintenance has a budget of £6,038.00 and has spent £1,464.45, leaving £4,573.55 unspent. After the virements its budget is £4,658.00, which leaves £3,193.55 for the rest of the year. Amounts are rounded up to the next £10 so that small further invoices are covered.

Other headings with unspent budget are 4080 Play Equipment Area (£3,174.44) and 3150 Training (£1,469.00), if Council prefers to spread the source.

Income

Income received to date is £168,410.99 against a full-year budget of £198,108.00, a shortfall of £29,697.01. A virement moves expenditure budget between headings, so it does not address this; the shortfall affects the year-end outturn and reserves, and is reported for information.

Code	Heading	Budget (£)	Actual (£)	Difference (£)
1020	Grants	20,000.00	4,020.00	-15,980.00
1065	Service Agreements (other PCs)	12,740.00	3,400.00	-9,340.00

Code	Heading	Budget (£)	Actual (£)	Difference (£)
1090	Property Income (inc. Wayleaves)	12,000.00	4,605.98	-7,394.02
1080	Harwell News Advertising	500.00	0.00	-500.00
1060	Cemetery Fees	7,000.00	6,515.00	-485.00
1070	Grass Cutting Contribution	1,364.00	1,464.37	100.37
1040	Allotment Fees & Keys	1,200.00	2,175.72	975.72
1050	Bank Interest	1,000.00	2,010.36	1,010.36
1030	Community Infrastructure Levy	0.00	1,915.56	1,915.56

The precept (£142,304.00) has been received in full. Grants, Service Agreements and Property Income account for £32,714.02 of the shortfall. A grant of £4,000.00 received on 5 November is included. Service Agreements (£9,340.00 short) is a matter of timing: £3,400.00 has been received, Chilton is charged £1,700 a month for the remaining months, East Hendred £495 annually and Milton £505 a month for the remaining five months, which was not budgeted, so the line is expected to finish about £2,000 above its £12,740.00 budget. Grants (£15,980.00 short) depend on S106 funding for the MUGA, which has been delayed because the planning application is delayed, and on further applications, which the Council will actively pursue after two unsuccessful bids. Property Income (£7,394.02 short) is not expected to meet its £12,000.00 budget: last year's £11,942.25 included catch-up receipts for Little Pippins and the Scouts as well as one-off items, and it is now expected to finish about £3,500 short. A firmer forecast will be reported next quarter. Income is already above budget on Bank Interest (£1,010.36) and Allotment Fees (£975.72), which together with the Service Agreements overage should more than cover the Property Income shortfall. Underspends are also expected on several expenditure headings. CIL of £3,831.13 was receipted directly to the CIL earmarked reserve (327) rather than through income, and it is restricted, so it cannot offset the shortfall. Where CIL was budgeted as income, this is a reporting difference only: no spending is affected and no virement is needed. It is proposed that the 2027-28 budget does not include CIL in the general income/receipts area.

Earmarked reserves

Earmarked reserves have fallen from £201,799.87 to £164,818.67 after £42,487.74 of spend and £5,506.54 of receipts. The spend is outside the general budget, so it creates no need for virement. With the general fund of £53,214.77, total funds are £218,033.44.

Code	Reserve	Opening (£)	Spend (£)	Receipts (£)	Balance (£)
300	Operating Reserve	60,000.00			60,000.00
323	Youth Project	1,641.98			1,641.98
327	CIL			3,831.13	3,831.13

Code	Reserve	Opening (£)	Spend (£)	Receipts (£)	Balance (£)
331	Renewals	47,270.00	25,219.00	1,946.26	23,997.26
340	Neighbourhood Plan	10,000.00			10,000.00
341	Playground	4,000.00			4,000.00
342	Car Park Refurbishment	40,000.00			40,000.00
343	Teen Shelter	5,000.00			5,000.00
344	Planting/Hedgerows	3,000.00			3,000.00
345	Benches	1,250.00			1,250.00
346	Bus Shelters	2,750.00			2,750.00
347	Accessibility Improvements	3,000.00			3,000.00
348	Active Travel/Transport	1,944.75			1,944.75
349	PumpTrack+ (S106 funds)	13,732.96	13,462.11	-270.85	0.00
350	FY2025/26 Committed Expenditure	4,023.80	3,806.63		217.17
351	Forward Plan Delivery (Flex Allocation)	4,186.38			4,186.38
	Total earmarked	201,799.87	42,487.74	5,506.54	164,818.67