

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

Income

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
701	Precept	64,496.00	64,496.00							(0%)
702	Council Tax Grant	926.00	926.00							(0%)
703	Interest Income		226.62	226.62						226.62 (N/A)
704	Allotment Rent	450.00		-450.00						-450.00 (-100%)
705	VAT	6,000.00	1,396.81	-4,603.19						-4,603.19 (-76%)
706	Community Infrastructur									(N/A)
707	Grants					75.11		75.11	-75.11	-75.11 (N/A)
708	Complaint Compensatio		60.00	60.00						60.00 (N/A)
709	Cashback: 707		1.73	1.73						1.73 (N/A)
SUB TOTAL		71,872.00	67,107.16	-4,764.84		75.11		75.11	-75.11	-4,839.95 (-6%)

Events

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
501	Band Concert / Commu				600.00	236.66	720.00	956.66	-356.66	363.34 (60%)
502	Winter Event				436.00	325.82		325.82	110.18	110.18 (25%)
503	Annual Meeting				300.00	13.94		13.94	286.06	286.06 (95%)
504	Front Garden Competit									(N/A)
SUB TOTAL					1,336.00	576.42	720.00	1,296.42	39.58	759.58 (56%)

Grants

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
601	Community Grants		150.22	150.22	9,000.00	523.97	3,880.00	4,403.97	4,596.03	8,626.25 (95%)
SUB TOTAL			150.22	150.22	9,000.00	523.97	3,880.00	4,403.97	4,596.03	8,626.25 (95%)

Maintenance

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
301	Asset Maintenance				1,000.00	732.90		732.90	267.10	267.10 (26%)
302	Dog Waste Bags				300.00	504.00		504.00	-204.00	-204.00 (-68%)
303	Mini Flower Beds				900.00	777.56		777.56	122.44	122.44 (13%)
304	Wild Flower Beds				2,200.00	2,114.27		2,114.27	85.73	85.73 (3%)
305	Ranger Services				9,510.00	4,258.75		4,258.75	5,251.25	5,251.25 (55%)
306	Allotments Payment				450.00	450.00		450.00		(0%)
307	Playground									(N/A)
308	Fitness Equipment									(N/A)

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309	Parish Maintenance								(N/A)
SUB TOTAL					14,360.00	8,837.48	8,837.48	5,522.52	5,522.52 (38%)

Other Agreed Costs/ F

Other Agreed Costs/ F		Receipts			Payments					Net Position
		Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
401	Festive Lights				5,720.00	2,475.00		2,475.00	3,245.00	3,245.00 (56%)
402	Biodiversity Project				2,000.00	311.50		311.50	1,688.50	1,688.50 (84%)
403	Footpaths and Bridleways									(N/A)
SUB TOTAL					7,720.00	2,786.50		2,786.50	4,933.50	4,933.50 (63%)

Regular Admin Costs

Regular Admin Costs		Receipts			Payments				Net Position	
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
201	Insurance				1,000.00	870.32		870.32	129.68	129.68 (12%)
202	Room Hire - Parish Cou				360.00	455.00		455.00	-95.00	-95.00 (-26%)
203	Room Hire - Office Rent				720.00	720.00		720.00		(0%)
204	Room hire - Events & Tr				200.00	100.00		100.00	100.00	100.00 (50%)
205	Stationary				500.00	31.25		31.25	468.75	468.75 (93%)
206	Books/Training		50.00	50.00	1,100.00	263.40	375.00	638.40	461.60	886.60 (80%)
207	IT - Equipment				700.00	421.28		421.28	278.72	278.72 (39%)
208	IT - Monthly Subscription		1.61	1.61	390.00	194.72		194.72	195.28	196.89 (50%)
209	IT - Accounting Software				564.00	444.00		444.00	120.00	120.00 (21%)
210	IT - Support and Hosting				1,782.00	1,733.00		1,733.00	49.00	49.00 (2%)
211	Payroll Services					102.00		102.00	-102.00	-102.00 (N/A)
212	Audit Fees				778.00	505.00		505.00	273.00	273.00 (35%)
213	Memberships				1,471.00	1,639.00		1,639.00	-168.00	-168.00 (-11%)
214	Newsletters				2,000.00	1,010.00		1,010.00	990.00	990.00 (49%)
215	Mileage/Taxis									(N/A)
216	Elections									(N/A)
SUB TOTAL			51.61	51.61	11,565.00	8,488.97	375.00	8,863.97	2,701.03	3,127.64 (27%)

Salary and Wages

Salary and Wages		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
101	Clerk's Salary (Net)		1,070.33	1,070.33	14,755.95	14,133.58		14,133.58	622.37	1,692.70 (11%)
102	PAYE Contributions				840.00	3,519.50		3,519.50	-2,679.50	-2,679.50 (-318%)
103	Employee National Insu				335.88	401.69		401.69	-65.81	-65.81 (-19%)
104	Employer Natuaion Insu				2,176.44	1,533.66		1,533.66	642.78	642.78 (29%)
105	Employee Pension (5%)				1,038.33	876.78		876.78	161.55	161.55 (15%)

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106	Employer Pension Contri			1,608.40	440.90		440.90	1,167.50	1,167.50 (72%)
SUB TOTAL		1,070.33	1,070.33	20,755.00	20,906.11		20,906.11	-151.11	919.22 (4%)

Summary

NET TOTAL	71,872.00	68,379.32	-3,492.68	64,736.00	42,194.56	4,975.00	47,169.56	17,566.44	19,048.76 (13%)
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Recommended Virement Motions & Explanatory Note for Council Agenda

Motion 1: Income Budget Adjustment (VAT)

To approve a downward adjustment of the FY 2026/27 Income Budget on Line 705 (VAT) from £6,000.00 to £0.00; noting that the £6,000.00 reclaim was received in FY 2025/26 and forms part of the opening General Reserves, and adopting the best-practice accounting principle that VAT reclaims are cost-neutral reimbursements and should be budgeted at £0.00 in future financial years.

Motion 2: Cost Centre 200 (Regular Admin Costs) Virements

To approve the following **internal line-item budget virements** within Cost Centre 200 (Regular Admin Costs) to reallocate £465.00 in surplus funds to cover line overspends and estimated payroll service costs:

- Transfer **£195.28** from **Line 208 (IT - Monthly Subscriptions)**, **£120.00** from **Line 209 (IT - Accounting Software)**, and **£149.72** from **Line 206 (Books/Training)** to:
 - **Line 202 (Room Hire - Parish Council): £95.00**
 - **Line 211 (Payroll Services): £202.00**
 - **Line 213 (Memberships): £168.00**

Motion 3: Cost Centre 300 (Maintenance) Virements

To approve the following internal line-item budget virements within Cost Centre 300 (Maintenance) to reallocate £204.00 to cover the overspend on Line 302 (Dog Waste Bags):

- Transfer **£85.73** from **Line 304 (Wild Flower Beds)** (confirming no further expenditure for FY 2026/27) and **£118.27** from **Line 301 (Asset Maintenance)** to **Line 302 (Dog Waste Bags)**.

Motion 4: Cost Centre 500 (Events) Virements

To approve the following internal line-item budget virement within Cost Centre 500 (Events) to reallocate £356.66 in surplus funds to cover the overspend on Line 501 (Band Concert / Community Events):

- Transfer **£110.18** from **Line 502 (Winter Event)** and **£246.48** from **Line 503 (Annual Meeting)** to **Line 501 (Band Concert / Community Events)**.

Motion 5: Cost Centre 100 (Salary & Wages) Payment & Virements

To approve the following financial adjustments for Cost Centre 100 (Salary & Wages):

1. **September Overtime Payment & Funding:** To approve the payment of **£538.08 gross** (24 additional hours at £22.42/hr, SCP 31) for the Clerk/RFO for September 2026, funded by allocating **£286.62** in unbudgeted in-year income (**£226.62 from Line 703 Interest Income** and **£60.00 from Line 708 Complaint Compensation**) alongside a budget virement of **£251.46 from Line 205 (Stationery)** to Cost Centre 100.
2. **Internal Salary Line Rebalancing:** To reallocate **£2,594.20** internally within Cost Centre 100 by transferring available surpluses from **Line 101 (£622.37)**, **Line 104 (£642.78)**, **Line 105 (£161.55)**, and **Line 106 (£1,167.50)** directly to **Line 102 (PAYE Contributions: £2,528.39)** and **Line 103 (Employee NI: £65.81)**.

Revised Explanatory Note for Council Minutes & Audit Trail

1. **Context & Technical Explanation of Variance:**
 - **Tax Code BR Application:** My initial budgeting assumed HMRC Tax Code BR (Basic Rate - flat 20% Income Tax with zero tax-free allowance) to the Clerk's employment. This occurred due to a complication in the initial budget setup resulting from the Clerk holding multiple employments (where the primary tax-free personal allowance is allocated against another primary post).
 - **Cost-Neutral Shift:** The original budget model assumed standard tax threshold distributions (Tax Code 1257L). Under Tax Code BR, statutory deductions are collected upfront at 20% starting from £0 gross pay. **This does not increase total gross pay or total remuneration cost to the Council;** it simply shifts funds that would have been disbursed directly to the Clerk as Net Salary (Line 101) into PAYE Tax remitted directly to HMRC (Line 102).

2. Rebalancing & Operational Funding Strategy:

- **Internal Reallocation:** Internal line-item surpluses within Cost Centre 100 (amounting to £2,594.20 across Net Salary, Employer NI, Employee Pension, and Employer Pension lines) are reallocated internally to absorb 95% of the PAYE/NI deficit.
- **Stationery & Income Virement:** Combining £286.62 in unbudgeted income (Interest and Complaint Compensation) with a £251.46 transfer from Line 205 (Stationery) fully covers the gross pay and employer on-costs for September's additional hours worked.
- **Net Impact:** This balances all individual lines within Cost Centre 100 to £0.00 variance, eliminates the need to draw on General Reserves, and leaves every operational budget line across the Council in a positive or zero position.

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