

Public Document Pack
Policy, Governance & Finance
Committee Meeting of Witney Town Council



Monday, 30th March, 2026 at 6.00 pm

To members of the Policy, Governance & Finance Committee - R Smith, J Aitman, R Crouch, A Bailey, J Doughty, T Ashby, G Doughty and S Simpson (and all other Town Councillors for information).

You are hereby summonsed to the above meeting to be held in the **Gallery Room, The Corn Exchange, Witney** for the transaction of the business stated in the agenda below.

Admission to Meetings

All Council meetings are open to the public and press unless otherwise stated.

Numbers of the public will be limited, with priority given to those who have registered to speak on an item on the agenda. Any member of the public wishing to attend the meeting should contact the Committee Clerk derek.mackenzie@witney-tc.gov.uk in advance.

Recording of Meetings

In accordance with the Openness of Local Government Bodies Regulations 2014, public meetings may be filmed, audio-recorded, or photographed. Anyone intending to record the proceedings is asked, as a courtesy, to inform the Committee Clerk before the meeting begins.

This meeting will be broadcast live via Microsoft Teams and recorded; by attending or participating, you consent to the recording and public sharing of audio and video, which may be made available for later viewing. For details on how personal data is handled, please see the [Privacy Notice](#)

To view the meeting please follow this link [Policy, Governance & Finance Committee | Meeting-Join | Microsoft Teams](#)

Agenda

1. **Apologies for Absence**

To consider apologies and reasons for absence.

Committee members who are unable to attend the meeting should notify the Committee Clerk derek.mackenzie@witney-tc.gov.uk **prior to the meeting**, stating the reason for absence.

Standing Order 8(e)(v) permits the appointment of substitute Councillors to a Committee whose role is to replace ordinary Councillors at a meeting of a Committee if ordinary Councillors of the Committee have confirmed to the Proper Officer **before** the meeting that they are unable to attend.

2. **Declarations of Interest**

Members are reminded to declare any disclosable pecuniary interests in any of the items under consideration at this meeting in accordance with the Town Council's code of conduct.

3. **Minutes** (Pages 4 - 9)
 - a) To adopt and sign as a correct record the minutes of the Policy, Governance and Finance Committee meeting held on 2 February 2026.
 - b) Matters arising from the minutes not covered elsewhere on the agenda (Questions on the progress of any item).

4. **Public Participation**

The meeting will adjourn for this item.

Members of the public may speak for a maximum of **five minutes** each during the period of public participation, in line with Standing Order 25. Matters raised shall relate to the following items on the agenda.

Policy

5. **Procurement Policy Review (TO FOLLOW)**

To receive and consider the report of the Responsible Financial Officer together with an updated Procurement Policy

6. **Corn Exchange Art Display Policy (TO FOLLOW)**

To receive and consider approval of the Corn Exchange Art Display Policy.

Governance

7. **Payment of Accounts (TO FOLLOW)**

To receive and consider the schedule of accounts paid and bank reconciliations from the Responsible Financial Officer (RFO).

8. **Interim Audit Report** (Pages 10 - 16)

To receive and consider the interim report of the Internal Auditor, Auditing Solutions for 2025/26.

9. **Effectiveness of Internal Control: Corporate & Financial Risk Assessment (TO FOLLOW)**

To receive and consider the report of the Responsible Financial Officer.

Finance

10. **Finance Report** (Pages 17 - 68)

To receive and consider the report of the R.F.O concerning the financial position of items under the remit of this Committee in 2025/26.

11. **Financial Matters referred from Spending Committees (TO FOLLOW)**

To receive and consider the report of the Deputy Town Clerk.

12. **Grants & Subsidised Lettings (TO FOLLOW)**

To receive and consider the report of the Deputy Town Clerk

13. **Exclusion of Press and Public**

To consider and if appropriate, to pass the following resolution:

That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted

14. **Property, Legal & Insurance Matters (TO FOLLOW)**

To receive and consider the confidential report of the Town Clerk.

15. **The Station - Draft Service Level Agreement 2026-2029 (TO FOLLOW)**

16. **Staffing Matters**

To receive the confidential minutes of the Personnel Sub-Committee held on 24 February and 25 March 2026 and agree any recommendations contained therein.



Town Clerk

Agenda Item 3

POLICY, GOVERNANCE & FINANCE COMMITTEE MEETING OF THE WITNEY TOWN COUNCIL

Held on Monday, 2 February 2026

At 7.10 pm in the Gallery Room, The Corn Exchange, Witney

Present:

Councillor R Smith (Chair)

Councillors:	J Aitman R Crouch A Bailey J Doughty	T Ashby G Doughty S Simpson
Officers:	Sharon Groth Adam Clapton Derek Mackenzie Nigel Warner Caitlin Head	Town Clerk Deputy Town Clerk Senior Administrative Officer & Committee Clerk Responsible Financial Officer Finance Apprentice
Others:	6 members of the public. Councillor Georgia Meadows Councillor James Robertshaw	

F70 APOLOGIES FOR ABSENCE

There were no apologies for absence.

F71 DECLARATIONS OF INTEREST

There were no declarations of interest from Members or officers.

F72 MINUTES

The minutes of the Policy, Governance & Finance Committee meeting held on 24 November 2025 were received.

There were no matters arising from the minutes.

Resolved:

That, the minutes of the Policy, Governance & Finance Committee meeting held on 24 November 2025 be approved as correct records of the meeting and be signed by the Chair.

F73 PUBLIC PARTICIPATION

The Committee adjourned for this item.

The Committee received representations from Windrush Community Choir, Oxfordshire Foster Care Association (OFCA) and West Oxfordshire Performing Arts Foundation (WOXPFAF) in support of their grant applications under agenda item 13.

The Committee reconvened.

*During the following Agenda Item
Three members of the public left at 7:24pm
A Member of the public left at 7:42pm
A Member of the public left at 7:57pm
A new Member of the public joined the meeting at 7:59pm*

Cllr J Robertshaw left the meeting briefly between 7:42pm and 7:44pm

F74 **GRANTS & SUBSIDISED LETTINGS**

The Committee received the report of the Responsible Financial Officer (RFO) and Deputy Town Clerk concerning grant activity to local organisations.

Members considered each application in turn and welcomed the high level of engagement from groups providing services to the community. As it was not possible to fully fund all applications, Members undertook further scrutiny and discussion, including whether alternative grant funding might be available and whether some requests met the agreed criteria. In some cases, applications did not clearly demonstrate the community benefit of the proposed purpose.

The Committee showed particular interest in an application to establish a community arts festival and, while unable to offer the full amount requested, agreed that support could be provided as subsidised use of the Corn Exchange as an alternative.

Members also noted the application from the Oxfordshire Play Association and that funding for this had been agreed through a separate budget line.

Resolved:

1. That, the report be noted and,
2. That, Witney Woodland Volunteers be awarded a grant of £653 and,
3. That, Windrush Church of England Primary School be awarded a grant of £250 and,
4. That, Be Free Young Carers be awarded a grant of £2,000 and,
5. That, Oxfordshire Foster Care Association be awarded a grant of £400 and,
6. That, Windrush Community Choir be awarded a grant of £2,350 and,
7. That, West Oxfordshire Performing Arts Foundation be awarded a grant of £1,000 towards the bursary part of their application and subsidised hire of the Corn Exchange for an inaugural Festival of Speech, Drama & Musical Theatre and,
8. That, this subsidised hire fee be taken from budget line 4111/408 and,
9. That, Oasis Family Church is not awarded a grant on this occasion and,
10. That, the grant application from Oxfordshire Play Association for £1,000 towards a 2026 Play Day as previously agreed in principle, be noted and approved and,
11. That, any underspend in the grants budget for 2025/26 be rolled forward to the budget for 2026/27 and,
12. That, these grants be awarded under the General Power of Competence and awardees be asked to acknowledge the Town Council in any promotional material.

F75 **TREE POLICY**

The Committee received and considered an updated Tree Policy for approval by the Council.

The policy had been recommended for approval by the Climate & Biodiversity Committee at its meeting on 13 January 2026.

Members agreed that the planting of trees on Council land should be addressed in the policy, including clarification that the Council would be remove them where prior permission had not been granted.

Members expressed concern that the policy may be too restrictive for vulnerable residents. Officers advised this had been considered when the policy was recommended for approval and assurances had been provided on the issue.

Resolved:

That, the revised Tree Policy, with the above amendment on planting without permission, be agreed and adopted by Witney Town Council.

F76 **MEMORIAL TREE POLICY**

The Committee received and considered an updated Memorial Tree Policy for approval by the Council.

The policy had been recommended for approval by the Climate & Biodiversity Committee at its meeting on 13 January 2026.

Resolved:

That, the revised Memorial Tree Policy be agreed and adopted by Witney Town Council.

F77 **INFORMATION TECHNOLOGY POLICY**

The Committee received and considered an updated Information Technology Policy for approval by the Council.

Although the Council already had IT policies, they were in need of review and, in line with changes to the annual governance and accountability return, it was timely to review them in line with these requirements based on sector guidance with technological advice from the Council's IT provider.

Members welcomed the policy, noting that it covered both Councillors and employees and was very robust in nature.

Resolved:

That, the revised Information Technology Policy be agreed and adopted by Witney Town Council and reviewed after twelve months.

F78 PAYMENT OF ACCOUNTS

The Committee received the report of the Responsible Financial Officer with the accompanying payment schedules, bank statements and reconciliations for October and November 2025.

Resolved:

That, the report, bank statements and reconciliations be noted, and the following schedule of payments be approved:

Payment reference	In the sum of:	Account
DDs, ELPs (electronic payments) and Standing Orders October 2025	£194,579.95	General CB 1
Cheques 35192-35195, DDs, BACs and Standing Orders October 2025	£11,257.12	Imprest CB 2
DDs, ELPs and Standing Orders November 2025	£246,605.10	General CB 1
Cheques 35196-35201, DDs and Standing Orders November 2025	£15,007.92	Imprest CB 2

F79 INTERIM INTERNAL AUDIT REPORT 2025-26

The Council received the final interim report of the Council’s independent Internal Auditor for the 2025-26 fiscal year.

Members were advised there were no issues to draw members attention to. The Leader of the Council thanked Officers for their diligence in achieving the positive report.

Resolved:

That, the internal Audit interim report for 2025/26 be welcomed.

F80 ANNUAL TOWN MEETING 2026

The Committee received and considered the report of the Senior Administrative Officer/Committee Clerk concerning the Annual Town Meeting which would be held on Wednesday 18th March 2026.

Members were presented with outline proposals for the meeting, including options for its layout, format, and management.

It was agreed that the current format utilising round tables and part of the retractable seating had been successful and did not require changes. Operational arrangements for the evening, as set out in the report should be managed by officers.

Resolved:

1. That, the report be noted and,
2. That, the former layout and format for the meeting be agreed as presented in the report and,
3. That, all other operational arrangements for the meeting be delegated to officers.

F81 **COMMITTEE CALENDAR 2026/27**

The Committee received a draft calendar of Meetings for the 2026/27 council year.

The Deputy Town Clerk highlighted a significant proposed change for the coming year. The period between mid-May and July, which traditionally included two Committee cycles, had been particularly compressed, often placing pressure on both Council business and day-to-day operations. It was therefore proposed that the number of Committee cycles be reduced from six to five.

Members acknowledged the issue and noted the high volume of meetings currently held by the Council and the benefits a reduction could bring. While there was some concern that reducing the number of cycles could result in longer meetings, it was agreed that this approach should be trialled and reviewed after one year to determine whether further changes were required.

Recommended:

That, the calendar of meetings for 2026/27, as presented be recommended for approval.

F82 **FINANCIAL MATTERS REFERRED FROM SPENDING COMMITTEES**

The Committee received and considered the report of the Deputy Town Clerk outlining the financial decisions taken by spending committees during the last meeting cycle.

An update was provided on a raised planter request from the Witney Allotment Association, previously considered by the Halls, Cemeteries & Allotments Committee. A revised cost breakdown reduced the requested amount to £2,000. Members were supportive, acknowledging some reservations about the number of plots this would return, but agreed that supporting retirees and those with reduced mobility was important.

A further verbal update was provided on the spring newsletter printing and distribution. Three comparative quotes had been obtained as requested by the Stronger Communities Committee. Taking into account previous issues with Royal Mail delivery, the Committee agreed to proceed with Provider A.

Resolved:

1. That, the report and verbal update be noted and,
2. That, the recommendations of the spending Committees as detailed be approved and,
3. That, the request and funding of raised planters at Lakeside Allotments for the sum of £2,000 be approved, subject to these being reserved for use by older persons and or those with reduced mobility and,
4. That, the quote of Supplier A be approved for the printing and distribution of the Spring newsletter for the sum of £2,818.

F83 **EXCLUSION OF PRESS AND PUBLIC**

Resolved:

That in accordance with section (1(2) of the Public Bodies (admission to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.

The member of the public left the meeting at 8.01pm

F84 **EXTERNAL STOCKTAKE UPDATE**

The Committee received and considered the external stock takers report for the bar operations of the Council.

Members welcomed the positive report and low surplus and congratulated the Bar Manager and her team on their excellent work.

Resolved:

That, the external stocktake report be noted.

F85 **PROPERTY, LEGAL & INSURANCE MATTERS**

The Town Clerk/C.E.O provided a confidential verbal update on matters relating to the Council's property and legal matters.

Members were advised that Heads of Terms had been agreed for the lease of the Courtside Hub and facilities at The Leys. The terms provided long-term stability for the tenant, guaranteed income for the Council, and included regular reporting requirements.

The Committee also heard that progress had been made on draft Heads of Terms for a new lease to West Witney Sports & Social Club, which were currently under negotiation for implementation following the completion of the ongoing refurbishment. During the build, the cost of utilities and services was being covered by the Council.

Members noted that a full building survey, including the roof at Langdale Hall had recently been carried out, with a report to follow in due course.

Finally, Members were advised that officers were exploring the creation of the Community Trust, to manage the day-to-day running of Windrush Place Pavilion and its pitches in line with the model previously adopted at Madley Park Hall. Initial legal and start-up costs would be met by the Council to support good governance and long-term sustainability.

Resolved:

That, the Town Clerk's confidential verbal report be noted.

The meeting closed at: 9.04 pm

Chair



Witney Town Council

Internal Audit Report 2025-26: Interim update

Adrian Shepherd-Roberts

*For and on behalf of
Auditing Solutions Ltd*

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Witney Town Council since 2003.

This report sets out the work undertaken in relation to the 2025-26 financial year to date which was undertaken initially over two days and completed by the 18th December 2025 and a subsequent update review on 20th February 2026. We wish to thank the Clerk the Responsible Finance Officer and staff for assisting the process, providing all necessary documentation to facilitate completion of our review for the year to date. We have ensured that governance and financial controls remain effective.

Internal Audit Approach

In undertaking our reviews for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work we have undertaken, the Council has maintained adequate and effective internal control arrangements during the year.

We are also pleased to record that, in the areas examined, no major issues or concerns have been identified.

We consider the Clerk and her staff continue to operate generally effective control procedures in in most areas. We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

The Council maintains its accounting records using Omega software and continues to operate three bank accounts with Barclays, the Current account being used for the receipt of income and processing of high value payments, with the second Imprest account used for all routine payments and the third for retention of surplus funds and to provide funding for the former two accounts.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have:

- Ensured that the ledger remains in balance at the current date;
- Verified the opening trial balance detail for 2025-26 with that reported in the 2024-25 Accounts and Annual Return;
- Checked and agreed transactions in the three bank account cashbooks to the relevant bank statements for April, September and December 2025 noting that these records continue to be maintained in a timely and accurate manner;
- Checked and agreed all inter account “sweep” transactions between the Imprest and premium accounts, to retain a daily balance on the former of £1,000, for the same months; and
- Checked detail on bank reconciliations as at 30th April 2025, 30th September and 31st December 2025 for each account to ensure that no long-standing uncleared cheques or other potentially anomalous balancing entries exist.

Conclusions

We are pleased to record that no issues have been identified from work completed in this area for the financial year to date. We will undertake further work at our final audit.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance arrangements in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We: -

- Noted previously that the Standing Orders and Financial Regulations were reviewed and formally approved by Full Council in June 2025 respectively;
- Noted previously that General Powers of Competence were adopted at the May 2023 Full Council meeting; and
- Have undertaken our review of the Council’s minutes and consideration of other governance issues for the year to date to identify whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council’s future financial stability.

We previously advised the Council that Assertion 10 is to be included in the AGAR (Annual Governance and Accountability Return) for 2025-26.

The key requirements are:

Council-owned domain names for websites and emails, this includes Councillor emails (Councillors should not be using private address emails for Council related matters and business as it leaves them and the Council exposed to breach of GDPR regulations and security issues.)

Website accessibility compliance with WCAG 2.2 AA

IT policies

This should cover:

- Email usage and management
- Website responsibilities
- Social media guidelines
- Data storage and backup procedures
- Adherence to GDPR and data processing
- Cybersecurity protocols
- BYOD (Bring Your Own Device) rules
- Proper data protection practices

Conclusions

We are pleased to record that no issues have been identified from work currently undertaken in this area.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate records, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised for the acquisition of goods or service delivery, where one would be anticipated;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our testing in this area, examining a sample of payments excluding salaries, to 31st December 2025.

We also note that VAT returns continue to be completed in a timely and accurate manner, with electronic “on-line” submission now in place, in line with HMRC requirements. We have examined the quarterly reclaims to December 2025 confirming that the detail correlates to that in the Omega VAT control account.

Conclusions

No matters arise in this area warranting formal comment or recommendation. We will undertake further work at our final audit.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We note that the LCRS based risk assessment documentation was formally re-adopted by Council in the 2024-2025 financial year and will again be adopted for this financial year.

We have also examined the Council’s insurance policy schedule for 2025-26, with cover again provided by Zurich Municipal, noting that Fidelity Guarantee cover is in place at £5 million, Public Liability at £15 million & Employer’s Liability at £10 million.

Conclusions

No matters arise in this area warranting formal comment or recommendation. We will undertake further work at our final audit.

Precept Determination and Budget Control

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note from the Full Council minutes that the Council, at its 2nd February 2025 meeting approved a precept of £2,427,251 for 2026-27.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

No issues have been identified in this area warranting formal comment or recommendation.

Review of Income

The Council receives income from a plethora of sources in addition to the annual precept including allotments, cemeteries, sports pitches and the Corn Exchange. We have previously agreed a five-year strategic plan of cover of these areas with the Town Clerk and Council, which is subject to ongoing review and update, where necessary, following any changes in service provision. We have: -

- Examined the controls in place over the identification and recovery of income due to the Council from the two cemeteries together with the invoicing, tracing detail from the source documents and the burial records to the subsequent receipt and banking of the fees.
- We have at the update audit reviewed the food sales income from the Corn Exchange café and are satisfied that the funds are accurately recorded and managed in a satisfactory manner;
- We have reviewed the ledgers in respect of the income generated from the Corn Exchange to include bar, food and hot drinks and the EPOS system payments.
- We have also reviewed a sample from the Rialtas Diary in respect of the bookings and the issuing of invoices and collection of payments for the facilities and rooms at the Corn Exchange, Burwell Hall and The Leys.

We have also reviewed the unpaid invoices relating to the outstanding debtor position. We have discussed this debtor position with the Responsible Finance Officer and we consider that there is satisfactory monitoring in respect of these invoices.

Conclusions

We are satisfied that the Café facilities are well managed and the facilities booking system is controlled in a satisfactory manner. We will undertake a further review of the Sales Ledger at our final audit.

Petty Cash Account

Our aim in this area is to ensure that appropriate controls are in place; that all expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque encashments from the main cashbooks are properly recorded.

We have checked the cash at the Town Hall and reviewed the holding from the information that we have been provided.

We have also reviewed the fuel Card accounts data and consider that the controls regarding its use are satisfactory.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1st April 2023 in relation to employee percentage bandings. To meet that objective, we have checked detail of payroll transactions in October 2025, ensuring that: -

- Gross salaries are paid in accord with the approved NJC scale points;
- The correct PAYE codes and NIC tables were being applied;
- Appropriate rates of superannuation deductions are being applied;
- Timesheets are prepared, signed by the employee and certified as correct for payment by their supervising officer; and
- Net salary payments, via the BACS banking process, were in accord with staff payslips for the month.

Conclusions

We are pleased to record that no issues have been identified in this area of our review.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records. We also aim to ensure that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

The Council has two specific investments with CCLA Investment Management Limited, a deposit account and a long-term investment in the CCLA Property Fund, with the remaining surplus funds being held in the Barclays Business Premium account.

We have also reviewed the new Public Works Loan application and approval and note that has yet to be drawn down.

We also note that the Council have provided a loan to the Witney Town Bowls Club repayable over a ten-year term.

Conclusions

We are pleased to report that no issues have been identified in this area of our review. We will undertake further work at our final audit.

POLICY, GOVERNANCE & FINANCE COMMITTEE



Agenda Item: Finance Report
Meeting Date: 30 March 2026
Contact Officer: Responsible Financial Officer

Should Members have any queries about this report advance notice would be appreciated, in writing, by 12 noon on the day of the meeting to allow for a full response at the meeting.

Background

Detailed income and expenditure statements for budgets which are the responsibility of this committee are enclosed. The period to which this report relates is 1 April to 31 December 2025.

The Committee is also requested to consider the Council's energy contract, the insurance provider for 2026-27 and potentially for the period to 31 March 2029 following receipt of quotes, loans in relation to the West Witney Project, membership of the Oxfordshire Association of Local Councils and the Council's investments.

Current Situation

A Management accounts

Detailed income and expenditure statements for budgets which are the responsibility of this committee are enclosed; these are the management accounts for this committee. The period to which this report relates is 1 April to 31 December 2025.

The cost centres for which this committee has **direct responsibility** are:

Cost centre (CC)	Service
102	Langdale Hall (Property)
106	Madley Park Community Centre
401	Civic activities
403	Planning (staffing)
407	Grants and donations
501	Property/ Investments
502	Town Hall Maintenance
505	Precept
506	Interest received
601	Works department
602	Central support
604	Works depot, vehicles , equipment etc

700	Strategic planning initiatives
701	Corporate management
702	Democratic representation and management
800	Capital Projects

In relation to the Committee’s **oversight responsibilities** these are in the detailed management accounts and are as follows:

Committee	Cost centres
Parks and Recreation	201, 202, 203, 204, 205, 207, 208, 209, 211, 212, 213, 214, 215,216,217,218,230
Stronger Communities	402, 408
Halls, Cemeteries and Allotments	103, 104, 105,301,302, 303, 305
Climate and Biodiversity	206,250

Cost centres, comprising three digits, typically represent a discrete service entity, to which income and expenditure is allocated against previously agreed revenue budgets.

Within each cost centre income and expenditure is then allocated to a four-digit nominal ledger code; these codes are common across the cost centres. Nominal ledger codes further define the costs associated with the cost centre and correspond to a specific type of account, such as materials or staffing costs. Codes commencing with “1” are income codes; codes commencing with “4” are expenditure codes.

A report is regularly submitted to each of the standing committees and previous reports are available on the relevant committee section of the website.

The format of this report is as follows: the first two columns relate to the original budget from 2024/25 against the actual figures for last year. The middle columns relate to the current year’s original budget, actual expenditure year to date, the projected budget to 31 March 2026, based on the estimates agreed during the budget cycle. The right-hand columns relate to the agreed estimates for 2026/27.

A full review of the budgetary position was undertaken during the budget cycle. This received detailed consideration at the last meeting of this committee and the subsequent Policy Governance and Finance Committee and full Council meetings. The RFO would refer members to the finance/ budget reports which were approved at those meetings for further information.

Members may wish to note the following:

1. There will be some codes where the year-to-date figure now exceeds the projected estimate for the whole year. This is to be expected as the projections were the best

estimates made in September/ October and clearly matters move on. Equally there will be other codes where not all the projected budgets will be required. Virements (transfers) between budgets will be made where these can be justified but overall there are no budget lines which cause particular concern.

2. As reported previously there was a change to Committee responsibilities earlier in the financial year which affecting the Climate & Biodiversity and Stronger Communities Committees.

Within the terms of reference for the Climate and Biodiversity Committee there are a number of responsibilities budgetary provision for which were previously under the remit of the Stronger Communities Committee. These are, referenced directly from the Committee terms of reference for 2025-26:

(b) To manage the Council's Environmental Spaces, including Amenity Areas...

c) To oversee the management of the Council's tree stock across the town;

h) To oversee the maintenance of the Council's infrastructure concerning planting displays (including hanging baskets).

Your officers have now made the necessary changes to the budget/cost centre structures which will relate to cost centre 402 – Community Infrastructure and specifically nominal ledger codes – 4017, 4036, 4037, 4039, 4040, 4066, 4067, 4888, 4890, 4892, 4893 and 4899. These have been transferred in whole or in part a new cost centre attached to the Climate and Biodiversity Committee. The virement in relation to the 2025/26 original budget amounted to £238,491.

Note that in relation to works team allocations, of which a total of £162,990 has been transferred in relation to the 2025/26 budget, the amounts will be subject to review over the next twelve months.

3. The Council has agreed a delegation to the Town Clerk/CEO to opt-to-tax the Burwell Hall (cost centre 105) if it was considered necessary in terms of input VAT recovery. However following further review this is not considered necessary at this point in relation to current capital works. The position is due for review early in the new financial year and will consider planned projects in relation to the Burwell Hall. Members will also recall that if an option-to-tax is made then it was agreed that the output tax would be absorbed by the Council so that the additional 20% cost would not be passed on to customers, the vast majority of which are not VAT-registered organisations.
4. Members are reminded of the change in relation to the treatment of property budgets. Previously where a property was leased out this was represented in the accounts against the site where the property was located.

This impacts on the Cemetery Lodge rent and insurance recharge (previously under the Tower Hill cemetery budget -301), the West Witney Sports Clubhouses/Pavilion and rents on bowls club pavilions (previously under West Witney – 203), and the Leys bowls pavilion (previously under the Leys – 202). The rationale for the change is that the previous treatment inadvertently had the impact of distorting revenue budgets in cost centres 202, 203 and 301 because whilst bringing in income to these cost centres none of the expenditure in these cost centres related to the properties in question. In governance terms it should also be noted that whilst clearly spending committees have an interest, property matters in relation to leases etc are primarily a matter for the Policy, Governance and Finance Committee (PGF). Consequently a new cost centre – 501 was created under PGF and this will consolidate all rented property income and expenditure. This cost centre will also include the Multi-Activity Hub at the Leys and the lease to Courtside CIC.

Current year budgets were vired from the old budget lines to the new cost centre 501 which has the impact of ensuring that like for like comparisons may more readily be made between 2025-26 and 2026-27.

The Langdale Hall (cc102) and Madley Park Hall (cc106), which have their own cost centres, have also been transferred to the Policy, Governance and Finance Committee.

5. The financial year end is on 31 March 2026. The accounts will be “closed down” during April 2026. This will involve a number of tasks. All purchase ledger invoices for 2025-26 will be entered and any remaining sales ledger invoices will be raised. Further adjustments will be made for accruals.

There are inevitably some coding errors which will have crept through the accounts and these will be corrected.

Reserve movements will be processed and as part of the year end process your officers will thoroughly re-examine the various budget lines and proposals will come forward following the financial year end (31 March 2026) for a number of underspends against specific codes to be transferred into the Earmarked Reserves (EMRs) to allow projects to continue and to provide for prudential reserves where expenditure has not been required this year but will be in future years. On specific nominal codes where expenditure is likely to be under-budget the revised budget was retained at the original. A proposal will come forward at final accounts stage for any difference between spend and budget to then be transferred to the earmarked reserve at year end. Over-spends on nominal budgets may also, where appropriate, be met from earmarked reserves. Any adjustments will be made at final accounts stage and will then reduce revenue expenditure for the year.

6. As of 31 December 2025 the Council’s income and expenditure for the year to date was as follows:

Income - £3,492,031 (this being 75% of original budget and 71% of revised budget).
Expenditure - £2,256,107 (this being 40% of original budget and 47% of revised budget).

However the position will change greatly in the final quarter (January to March 2026) due to the capital programmes at cost centre 800 especially with the building works in relation to the West Witney Project, with part of the approved loan being drawn down during this period and expenditure in relation to the building contract. A detailed report in relation to this matter will be brought forward to the next meeting of this Committee. The Project is currently being delivered within the approved budgets.

B Energy contracts

Energy costs are significant part of the Council’s expenditure. During the budget cycle the RFO commented: “there remains uncertainty regarding gas and electricity prices, and these could change depending on the increasingly unstable international circumstances.”

Since then the international situation has deteriorated and the war in the Middle East has led to a general increase in prices. However the impact on the Council’s energy budgets for 2026-27 has been minimised as your officers placed a contract with the Council’s current energy providers on 2 March 2026 (a couple of days after the war commenced) based on contract sums offered prior to the start of the war.

The one area where the Council will be exposed to inflationary pressures in this regard will be in relation to the new depot at West Witney where colleagues are currently arranging the supply and this will no doubt be exposed to the current market conditions.

The energy contract prices across the Council’s sites are as follows:

	2025-26		2026-27	
	Total of standing charges/day	Average unit cost (unweighted)	Total of standing charges/day	Average unit cost (unweighted)
Electricity (nine sites)	£8.08	22.42p	£21.62	21.67p
Gas (two sites)	£0.90	7.9p	£0.90	7.9p

Gas prices have remained the same. In relation to electricity there has been a substantial increase in standing charges, which is understood to be in line with national policy, but this has been partially offset by a reduction in unit charges amounting to 3.3%.

It is worth emphasizing that electricity is an area where your officers have successfully procured good rates in the past. The Council compares favourably to other local authorities. An article published in “The Times” on 14 November 2025 looked at electricity costs across principal authorities during the year to 31 March 2025, using an FOI request. 268 of the 400 (approx.) authorities responded. In Oxfordshire, the County Council paid 44.1p per unit (kWh) and Oxford City Council 29.1p per unit. Witney Town Council paid 21.7p per unit on its main contract that year and if it had been included in the survey then the price paid for electricity would have been 267th (=) in the rankings with only Mid Devon District Council lower, at 21.2p per unit. It may be that the scale of this Council’s operations and factors affecting larger authorities have an impact but the result is that the Council has fared well in relation to its electricity contracts.

The Council’s current supplier remains [100 Green](#) (formerly Green Energy UK), which supplies gas and electricity generated in the United Kingdom and not imported, and is from sustainable sources. This is in line with the Council’s procurement policy. The company is a Which Recommended Provider.

Excluding the electricity budget set aside for the new works depot (£7,000) the budget for electricity and gas across the Council during is £49,379. Based on the new contract and current usage the cost of electricity and gas is projected to be £48,943 so the new contract is within the budgets agreed in February 2026.

Notwithstanding the above the volatility of another major war will likely cause significant inflationary pressures as the situation unfolds and I suspect further consideration of the impacts will be given during the course of this coming financial year.

C Insurance

The Council’s Long-Term Agreement (LTA) with Zurich Municipal ends as of 31 March 2026. The LTA has guaranteed the same rate (insurance charge per £1K insured) for five years although premiums have risen according to the sums insured. As reported during the budget cycle the end of the LTA will result in significant increases and these were provided for in the budget.

The Council has sought quotes from the current insurance provider and two other companies. These are currently being considered, and clarification being sought as necessary. The RFO will report further at the meeting with their recommendation for the insurance contract for 2026-27 and whether any longer-term agreement should be entered in to.

D Loan in relation to the West Witney Project

Significant progress has been made in relation to the West Witney Project, which is now well into the building phase, and in accordance with the Council's decision to substantially fund the project by way of a loan and the approval by the Ministry of Housing, Communities and Local Government for borrowing a sum not exceeding £1,250,000 the following loans have been drawn down from the Public Works Loans Board (PWLB):

3 March 2026 - £900,000 over a 40- year period;
31 March 2026 - £60,000 over a 40- year period.

Further drawdowns will be made early in 2026-27 in accordance with the Council's decision of 2 February 2026, to draw down the full loan.

Members are reminded of the rationale of the loan being that the Council did not have sufficient funds to undertake the works without a loan and that, as the works in relation to creating and enhancing assets are estimated to have a lifetime of at least 40 years, then there is a logic to spreading the cost of these works over this period by way of a loan rather than all the costs being borne by today's Council taxpayers.

Members should note that the war in the Middle East has had an adverse impact on interest rates. The Council has held back from actually drawing down the loan until required as the expectation had been that rates would fall this year, evidenced by a decrease on the 40-year rates decreasing from 6.20% (19 November 2025) to 6.08% (29 December 2025) The loan taken on 3 March 2026 was at 5.97% but at rates struck on 24 February 2026. The war in the Middle East started on 28 February 2026 and since then interest rates have risen. The rate on the second instalment, agreed on 24 March 2026, was 6.41%.

To give Members an indication of the financial impact of the impact of increasing rates, the £900,000 advanced on 3 March 2026 will cost £75,894 in terms of repayment in the first year; had this loan had been taken out on 31 March 2026 the repayments would have been £79,829, an extra £3,935.

It is obviously very difficult to predict how interest rates will change in the next few months but your officers will monitor the situation.

E Membership of the Oxfordshire Association of Local Councils

The Council is a member of the Oxfordshire Association of Local Councils (OALC). This organisation is part of the National Association of Local Councils. The two organisations provide representation for town and parish councils at local and national level, essential information and advice, and training for Members and officers. The Council has benefited from the membership over many years and sets aside a budget in its Democratic Representation and Management (DRM) cost centre (code 4024/702). In accordance with the Council's policy to be a member of the OALC the subscription for 2026-27 has therefore been paid in the sum of £4,508 (2025-26 - £4,217).

F Investments

At each meeting members receive the latest updates in relation to the Council's investments.

The Council holds the following investments:

1. Public Sector Deposit Fund (CCLA Investment Management Ltd.) – Value of as of 28 February 2026 - £1,219,461 (*Value of £1,191,071 as of 31 July 2025*) an increase of £28,390 over the six months, which was reinvested.

2. The Local Authorities' Property Fund (CCLA Fund Managers Ltd.) – Value as of 28 February 2026 = £58,776 (*Value as of 30 July 2025 = £58,825*). This represents a decrease in value of £49 over the six months. Income is credited to the Council on a quarterly basis; the sum of £658.70 was credited on 31 October 2025 and £662.93 was credited on 30 January 2026.

Impact Assessments

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

Risk

In decision making Councillors should consider any risks to the Council and any action it can take to limit or negate its liability.

The provision of regular financial reports is part of the Council's risk management system.

Social Value

Social value is the positive change the Council creates in the local community within which it operates. Social value is not quantified in the financial reports but clearly the creation of social value is dependent on setting adequate budgets to meet the Council's objectives.

Financial implications

This report forms part of the Council's due diligence and a process in line with its Financial Regulations. The financial implications are detailed above and also in the attached appendices.

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

Recommendations

Members are invited to note the report and:

1. To approve the report and the management accounts of the Committee's services to 31 December 2025.
2. To note and endorse the action of officers in agreeing the energy contract with 100 Green for the year commencing 1 April 2026, as detailed in the report.
3. To note the two loans totalling £960,000 in relation to the West Witney Project borrowed from the Public Works Loans Board (3 March 2026 - £900,000 over 40 years; 31 March 2026 - £60,000 over 40 years), drawn down in accordance with the loan approval of the Ministry of Housing, Communities and Local Government and the Council's resolutions of 23 June 2025 and 2 February 2026.
4. To note and endorse the renewal of the subscription to the Oxfordshire Association of Local Councils for the year commencing 1 April 2026 in the sum of £4,508.
5. To approve the report on investments to the period to 28 February 2026.

The RFO will report further at the meeting in relation to the insurance arrangements for 2026-27 and their recommendation regarding this.

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Policy, Governance & Finance</u>										
102	<u>LANGDALE HALL (Property)</u>									
1050	RENT RECEIVED	26,007	25,979	25,979	25,979	25,979	0	25,979	0	0
1052	EXPENSES RECOVERED	171	91	370	0	370	0	384	0	0
1060	INSURANCE RECOVERED	764	1,771	950	803	803	0	1,125	0	0
	Total Income	26,942	27,841	27,299	26,782	27,152	0	27,488	0	0
4021	TELEPHONE/FAX	171	304	310	280	374	0	390	0	0
4025	INSURANCE	928	765	950	803	803	0	1,125	0	0
4036	PROPERTY MAINTENANCE	3,000	679	1,000	34	1,000	0	1,000	0	0
4038	OTHER MAINTENANCE	1,000	0	1,000	0	500	0	500	0	0
4048	ENG.INSPEC.(VATABLE)	368	575	585	811	811	0	840	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	0	0	1,000	0	0
4888	O/S STAFF RECHARGE	1,039	1,865	2,100	126	0	0	2,340	0	0
4890	O/S O'HEAD RECHARGE	95	137	137	9	0	0	138	0	0
4892	C/S STAFF RCHG	4,607	4,456	5,311	3,719	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	1,030	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	189	454	299	26	0	0	347	0	0
	Overhead Expenditure	13,701	10,784	14,102	6,840	10,000	0	14,213	0	0
	Movement to/(from) Gen Reserve	13,241	17,057	13,197	19,943	17,152		13,275		
106	<u>MADLEY PARK COMMUNITY CENTRE</u>									
1052	EXPENSES RECOVERED	0	1,204	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	526	519	530	545	545	0	750	0	0
	Total Income	526	1,724	530	545	545	0	750	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4025	INSURANCE	526	519	530	545	545	0	750	0	0
4036	PROPERTY MAINTENANCE	0	7,617	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	0	1,856	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	747	0	760	0	760	0	789	0	0
4059	OTHER PROF FEES	1,500	0	1,500	0	1,500	0	1,500	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,500	-1,500	0	0	0	0
4888	O/S STAFF RECHARGE	15	0	533	0	0	0	594	0	0
4890	O/S O'HEAD RECHARGE	1	0	35	0	0	0	35	0	0
4892	C/S STAFF RCHG	921	888	1,067	743	1,041	0	1,015	0	0
4893	C/S O'HEAD RCHG	261	247	282	206	261	0	291	0	0
4897	MTCE O'HEAD RECHARGE	1	0	1	0	0	0	1	0	0
4899	DEPOT REALLOCATION	3	0	76	0	0	0	88	0	0
	Overhead Expenditure	3,975	11,127	4,784	-6	2,607	0	5,063	0	0
	106 Net Income over Expenditure	-3,449	-9,403	-4,254	551	-2,062	0	-4,313	0	0
6000	plus Transfer from EMR	0	7,617	0	-1,500	0	0	0	0	0
6001	less Transfer to EMR	0	0	0	-1,500	0	0	0	0	0
	Movement to/(from) Gen Reserve	(3,449)	(1,786)	(4,254)	551	(2,062)		(4,313)		
401	<u>CIVIC ACTIVITIES</u>									
4000	MAYORS ALLOWANCE	3,000	1,568	3,000	977	3,000	0	3,000	0	0
4150	CIVIC FUNCTIONS	2,000	1,326	2,000	1,361	1,700	0	1,700	0	0
4152	MAYOR'S CHAIN	300	0	300	13	300	0	300	0	0
4153	ANNUAL CIVIC AWARDS	200	467	200	0	500	0	500	0	0
4892	C/S STAFF RCHG	36,861	35,653	42,713	29,755	41,668	0	40,636	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	10,429	12,400	11,280	8,234	10,434	0	11,634	0	0
	Overhead Expenditure	52,790	51,414	59,493	40,340	57,602	0	57,770	0	0
	Movement to/(from) Gen Reserve	(52,790)	(51,414)	(59,493)	(40,340)	(57,602)		(57,770)		
403	<u>PLANNING</u>									
4028	I.T.	0	0	0	294	294	0	0	0	0
4892	C/S STAFF RCHG	25,342	24,508	29,371	20,457	28,647	0	27,937	0	0
4893	C/S O'HEAD RCHG	7,170	8,526	7,755	5,660	7,174	0	7,999	0	0
	Overhead Expenditure	32,512	33,034	37,126	26,411	36,115	0	35,936	0	0
	Movement to/(from) Gen Reserve	(32,512)	(33,034)	(37,126)	(26,411)	(36,115)		(35,936)		
407	<u>GRANTS & DONATIONS</u>									
1170	GRANTS RECEIVED	0	159	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	0	33	0	33	0	0	0	0	0
	Total Income	0	193	0	33	0	0	0	0	0
4100	GRANTS GENERAL	20,000	19,000	20,000	10,075	21,000	0	20,000	0	0
4101	GRANT CAB	2,000	2,000	2,000	-2,000	2,000	0	2,000	0	0
4107	Witney Dementia Alliance	1,000	0	1,000	0	0	0	0	0	0
4108	GRANT - WITNEY MUSIC FESTIVAL	0	0	10,000	10,000	10,000	0	10,000	0	0
4110	LETTINGS - NO CHARGE/SUBSID'D	1,800	852	1,325	2,843	1,501	0	2,000	0	0
4162	GRANT VOLUNTEER LINK-UP	2,000	2,000	2,000	2,000	2,000	0	2,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-13,412	-13,412	0	0	0	0
	Overhead Expenditure	26,800	23,852	36,325	9,506	23,089	0	36,000	0	0
	Movement to/(from) Gen Reserve	(26,800)	(23,659)	(36,325)	(9,472)	(23,089)		(36,000)		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
501	PROPERTY/ INVESTMENTS									
1050	RENT RECEIVED	0	0	28,356	25,966	37,495	0	56,541	0	0
1058	WATER RECOVERED	0	0	0	195	195	0	205	0	0
1060	INSURANCE RECOVERED	0	0	655	274	274	0	0	0	0
	Total Income	0	0	29,011	26,435	37,964	0	56,746	0	0
4012	WATER RATES	0	0	0	0	195	0	0	0	0
4025	INSURANCE	0	0	120	112	274	0	150	0	0
4036	PROPERTY MAINTENANCE	0	0	0	25	0	0	0	0	0
	Overhead Expenditure	0	0	120	137	469	0	150	0	0
	Movement to/(from) Gen Reserve	0	0	28,891	26,297	37,495		56,596		
502	TOWN HALL MAINTENANCE									
1050	RENT RECEIVED	19,950	19,950	19,950	14,963	19,950	0	19,950	0	0
	Total Income	19,950	19,950	19,950	14,963	19,950	0	19,950	0	0
4001	SALARIES	0	0	0	1,175	4,828	0	5,152	0	0
4002	ER'S NIC	0	0	0	110	411	0	481	0	0
4003	ER'S SUPERANN	0	0	0	214	855	0	837	0	0
4013	RENT PAID	16,500	16,500	16,500	10,313	16,500	0	16,500	0	0
4025	INSURANCE	1,087	1,131	1,150	1,183	1,183	0	1,650	0	0
4036	PROPERTY MAINTENANCE	4,500	1,011	4,500	3,374	4,500	6	4,500	0	0
4038	OTHER MAINTENANCE	2,000	4,018	2,140	1,812	2,140	0	2,221	0	0
4041	EQUIPMENT HIRE	1,000	746	800	575	750	0	800	0	0
4059	OTHER PROF FEES	2,500	0	2,500	345	345	0	2,500	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4888	O/S STAFF RECHARGE	1,256	1,187	2,500	2,635	3,030	0	2,786	0	0
4890	O/S O'HEAD RECHARGE	115	102	160	175	222	0	165	0	0
4892	C/S STAFF RCHG	4,608	4,463	5,340	3,719	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	1,031	1,304	0	1,454	0	0
4899	DEPOT REALLOCATION	228	258	353	479	457	0	413	0	0
	Overhead Expenditure	35,098	30,966	37,353	27,139	41,733	6	44,538	0	0
	502 Net Income over Expenditure	-15,148	-11,016	-17,403	-12,177	-21,783	-6	-24,588	0	0
6000	plus Transfer from EMR	0	450	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(15,148)	(10,566)	(17,403)	(12,177)	(21,783)		(24,588)		
506	INTEREST RECEIVED									
1190	INTEREST RECEIVED	39,804	86,554	40,600	69,636	85,000	0	45,000	0	0
	Total Income	39,804	86,554	40,600	69,636	85,000	0	45,000	0	0
4051	BANK CHARGES	3,387	2,317	3,450	3,391	6,000	0	6,500	0	0
	Overhead Expenditure	3,387	2,317	3,450	3,391	6,000	0	6,500	0	0
	Movement to/(from) Gen Reserve	36,417	84,237	37,150	66,245	79,000		38,500		
601	WORKS DEPARTMENT									
4001	SALARIES	441,633	392,493	514,276	310,517	514,276	0	584,586	0	0
4002	ER'S NIC	44,046	37,533	65,261	39,094	65,261	0	74,938	0	0
4003	ER'S SUPERANN	96,903	86,067	111,596	66,551	111,596	0	116,233	0	0
4007	PROTECTIVE CLOTHING	7,000	5,538	6,300	3,260	5,200	0	6,300	0	0
4008	TRAINING	10,500	6,799	7,500	2,800	2,000	0	7,500	0	0
4017	CONTRACT CLEAN/WASTE	0	43	0	22	0	0	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4043	SMALL TOOLS & EQUIPT	0	0	0	10	0	0	0	0	0
4143	REFRESHMENT COSTS	0	184	0	0	0	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,000	-1,000	0	0	0	0
4888	O/S STAFF RECHARGE	-612,869	-516,092	-691,133	-416,162	-584,041	0	-786,378	0	0
4890	O/S O'HEAD RECHARGE	-54,737	-55,593	-45,011	-28,834	-39,705	0	-46,467	0	0
4892	C/S STAFF RCHG	23,038	22,281	26,695	18,596	26,041	0	25,396	0	0
4893	C/S O'HEAD RCHG	6,518	7,749	4,515	5,146	6,521	0	7,271	0	0
Overhead Expenditure		-37,968	-13,000	-1	0	106,149	0	-10,621	0	0
Movement to/(from) Gen Reserve		37,968	13,000	1	0	(106,149)		10,621		
602	<u>CENTRAL SUPPORT</u>									
1099	MISCELLANEOUS INCOME	0	0	0	463	455	0	0	0	0
Total Income		0	0	0	463	455	0	0	0	0
4001	SALARIES	350,135	338,444	404,372	276,421	404,372	0	398,414	0	0
4002	ER'S NIC	35,042	33,857	48,278	35,602	48,278	0	51,340	0	0
4003	ER'S SUPERANN	75,566	73,395	81,259	59,914	81,259	0	79,648	0	0
4008	TRAINING	7,500	7,841	7,500	3,375	4,000	0	7,500	0	0
4009	TRAVELLING	1,500	79	1,000	0	500	0	500	0	0
4010	MISC STAFF COSTS	200	638	500	123	200	0	500	0	0
4011	RATES	19,860	19,451	20,100	17,740	19,711	0	20,460	0	0
4012	WATER RATES	460	263	550	368	410	0	430	0	0
4014	ELECTRICITY	14,502	14,290	9,000	4,602	9,000	0	9,342	0	0
4016	CLEANING MATERIALS	1,000	18	500	4	100	0	100	0	0
4017	CONTRACT CLEAN/WASTE	1,821	1,597	1,900	2,131	2,600	0	2,700	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4018	PHOTOCOPIER COSTS	2,185	1,218	2,185	2,016	3,000	0	3,100	0	0
4020	COPIER RENTAL	4,000	2,216	4,000	1,078	4,000	0	5,200	0	0
4021	TELEPHONE/FAX	6,485	6,920	7,600	7,418	9,190	0	9,540	0	0
4022	POSTAGE	1,814	1,768	600	522	600	0	800	0	0
4023	STATIONERY	3,000	2,467	3,000	1,338	2,000	0	3,000	0	0
4024	SUBSCRIPTIONS	0	0	0	600	400	0	420	0	0
4025	INSURANCE	3,511	4,376	4,470	4,565	4,565	0	6,375	0	0
4026	BOOKS/PUBLICATIONS	300	104	300	29	150	0	150	0	0
4028	I.T.	21,340	21,576	25,110	23,040	27,225	0	29,250	0	0
4030	RECRUITMENT ADVT'G	2,500	0	1,500	0	750	0	1,500	0	0
4036	PROPERTY MAINTENANCE	0	50	0	205	40	0	0	0	0
4038	OTHER MAINTENANCE	0	0	0	691	74	0	0	0	0
4040	ARBORICULTURE	0	0	0	36	36	0	0	0	0
4042	EQUIPMENT INC. FURNITURE	5,000	4,571	5,100	7,089	4,200	0	5,500	0	0
4054	INTERNAL AUDIT	2,300	2,040	2,590	1,050	2,550	0	2,650	0	0
4055	ACCOUNTANCY FEES	1,000	0	1,000	330	1,000	0	1,000	0	0
4059	OTHER PROF FEES	34,930	56,893	45,000	34,095	45,000	0	46,710	0	0
4064	HEALTH & SAFETY	250	333	250	83	200	0	260	0	0
4099	MISCELLANEOUS	50	20	50	0	50	0	52	0	0
4143	REFRESHMENT COSTS	300	266	300	314	300	0	311	0	0
4150	CIVIC FUNCTIONS	0	0	0	7	0	0	0	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	0	6	0	0	0	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-9,456	-9,456	0	0	0	0
4892	C/S STAFF RCHG	-460,761	-445,696	-533,909	-371,937	-520,846	0	-531,007	0	0
4893	C/S O'HEAD RCHG	-130,360	-155,000	-140,995	-102,928	-130,426	0	-145,426	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	Overhead Expenditure	5,430	-6,000	3,110	463	15,032	0	10,319	0	0
	Movement to/(from) Gen Reserve	(5,430)	6,000	(3,110)	0	(14,577)		(10,319)		
604	<u>WORKS DEPOT/VEH/EQUIP ETC</u>									
1099	MISCELLANEOUS INCOME	0	13,254	0	74	0	0	0	0	0
	Total Income	0	13,254	0	74	0	0	0	0	0
4007	PROTECTIVE CLOTHING	0	0	0	0	0	108	0	0	0
4011	RATES	0	0	0	0	0	0	10,000	0	0
4012	WATER RATES	0	0	0	0	0	0	4,000	0	0
4014	ELECTRICITY	22,125	12,425	5,000	5,053	5,300	0	7,000	0	0
4016	CLEANING MATERIALS	1,421	1,666	1,750	1,961	2,200	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	22,348	25,838	21,000	18,152	20,750	0	21,798	0	0
4021	TELEPHONE/FAX	2,990	4,755	3,050	3,011	4,100	0	4,255	0	0
4023	STATIONERY	150	50	153	46	153	0	159	0	0
4025	INSURANCE	141	148	150	156	156	0	1,200	0	0
4028	I.T.	1,250	165	1,250	0	200	0	200	0	0
4030	RECRUITMENT ADVT'G	500	0	500	0	0	0	0	0	0
4036	PROPERTY MAINTENANCE	2,000	920	2,000	210	1,000	0	3,000	0	0
4038	OTHER MAINTENANCE	1,750	431	1,785	0	200	0	400	0	0
4039	HORTICULTURE	14,434	13,155	4,500	222	1,000	0	1,000	0	0
4041	EQUIPMENT HIRE	3,500	4,673	4,000	1,354	2,000	0	2,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,964	3,307	3,500	7,348	4,300	0	3,633	0	0
4043	SMALL TOOLS & EQUIPT	1,500	1,876	1,600	1,911	2,000	0	1,600	0	0
4044	FUEL	15,725	16,301	20,375	8,317	13,125	0	20,000	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4045	LICENCES	2,874	2,228	2,900	2,470	2,760	0	2,860	0	0
4050	VEHICLE MAINTENANCE	12,000	26,652	16,500	11,343	16,200	46	17,127	0	0
4052	VEHICLE INSURANCE	3,500	4,159	4,300	8,994	8,994	0	9,800	0	0
4062	SPORTS PITCH MATERIALS	8,003	3,176	3,100	5,037	3,100	7	3,218	0	0
4064	HEALTH & SAFETY	250	404	500	254	500	0	519	0	0
4143	REFRESHMENT COSTS	360	0	367	9	9	0	0	0	0
4899	DEPOT REALLOCATION	-149,214	-109,076	-98,280	-75,773	-88,144	0	-116,569	0	0
	Overhead Expenditure	-29,429	13,254	0	74	-97	160	0	0	0
	Movement to/(from) Gen Reserve	29,429	0	0	0	97		0		
605	<u>GENERAL MAINT./NOW 601</u>									
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	10	0	0	0
	Overhead Expenditure	0	0	0	0	0	10	0	0	0
	Movement to/(from) Gen Reserve	0	0	0	0	0		0		
700	STRATEGIC PLANNING INITIATIVES									
4892	C/S STAFF RCHG	55,291	47,106	64,069	44,633	62,502	0	60,953	0	0
4893	C/S O'HEAD RCHG	15,643	18,602	16,907	12,350	15,651	0	17,451	0	0
	Overhead Expenditure	70,934	65,708	80,976	56,983	78,153	0	78,404	0	0
	Movement to/(from) Gen Reserve	(70,934)	(65,708)	(80,976)	(56,983)	(78,153)		(78,404)		
701	CORPORATE MANAGEMENT									
4022	POSTAGE	300	214	200	112	200	0	200	0	0
4024	SUBSCRIPTIONS	0	0	0	540	1,080	0	2,160	0	0
4025	INSURANCE	2,114	1,544	1,575	1,964	1,964	0	2,750	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4031	OTHER ADVERTISING	250	113	260	0	120	0	120	0	0
4057	AUDIT FEES	2,689	2,600	2,600	636	3,196	0	3,215	0	0
4892	C/S STAFF RCHG	78,329	75,786	90,764	63,230	88,545	0	109,416	0	0
4893	C/S O'HEAD RCHG	22,161	26,351	23,969	17,498	22,173	0	24,723	0	0
	Overhead Expenditure	105,843	106,608	119,368	83,980	117,278	0	142,584	0	0
	Movement to/(from) Gen Reserve	(105,843)	(106,608)	(119,368)	(83,980)	(117,278)		(142,584)		
702	<u>DEMOCRATIC REP'N & MGMT</u>									
4008	TRAINING	2,500	2,254	1,400	9	600	0	1,400	0	0
4022	POSTAGE	0	0	0	1	0	0	0	0	0
4024	SUBSCRIPTIONS	6,414	7,079	7,200	5,850	7,200	0	8,675	0	0
4028	I.T.	5,872	2,930	2,880	1,860	2,880	0	2,100	0	0
4034	NEWSLETTER	3,798	2,616	3,875	0	3,875	0	4,000	0	0
4120	ROOM HIRE/MEETING EXPS	3,709	3,749	3,783	3,723	3,783	0	3,927	0	0
4155	MODERN GOV/MTNG DIGITALISATION	9,788	9,939	10,140	10,426	10,300	0	10,700	0	0
4180	ELECTION EXPENSES	5,124	7,985	5,125	0	5,125	0	5,320	0	0
4892	C/S STAFF RCHG	69,344	67,091	80,353	55,979	78,393	0	76,451	0	0
4893	C/S O'HEAD RCHG	19,618	23,326	21,220	15,487	19,631	0	21,888	0	0
	Overhead Expenditure	126,167	126,969	135,976	93,335	131,787	0	134,461	0	0
	Movement to/(from) Gen Reserve	(126,167)	(126,969)	(135,976)	(93,335)	(131,787)		(134,461)		
	Policy, Governance & Finance - Income	87,222	149,516	117,390	138,932	171,066	0	149,934	0	0
	Expenditure	409,240	457,033	532,182	348,595	625,917	176	555,317	0	0
	Net Income over Expenditure	-322,018	-307,518	-414,792	-209,663	-454,851	-176	-405,383	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward	
plus Transfer from EMR	0	8,067	0	(1,500)	0	0	0	0	0	
less Transfer to EMR	0	0	0	(1,500)	0	0	0	0	0	
Movement to/(from) Gen Reserve	(322,018)	(299,451)	(414,792)	(209,663)	(454,851)		(405,383)			
<u>Parks & Recreation</u>										
201	<u>SPLASHPARK</u>									
4012	WATER RATES	12,000	19,404	15,000	13,548	14,000	0	15,000	0	0
4016	CLEANING MATERIALS	300	0	305	197	305	0	300	0	0
4036	PROPERTY MAINTENANCE	5,651	5,841	5,100	1,733	3,000	0	3,500	0	0
4047	PLAY EQUIP MAINTENANCE	2,668	0	5	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	510	0	0	0	510	0	0
4049	PLAY RISK ASSESSMENT	0	0	0	72	0	75	0	0	0
4099	MISCELLANEOUS	0	51	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	9,315	4,956	7,500	2,951	6,162	0	8,358	0	0
4890	O/S O'HEAD RECHARGE	854	392	488	208	452	0	494	0	0
4899	DEPOT REALLOCATION	1,699	1,256	1,067	602	930	0	1,239	0	0
	Overhead Expenditure	32,987	31,900	29,975	19,311	24,849	75	29,401	0	0
	Movement to/(from) Gen Reserve	(32,987)	(31,900)	(29,975)	(19,311)	(24,849)		(29,401)		
202	<u>THE LEYS RECREATION GROUND</u>									
1020	SPORTS - FOOTBALL	3,400	3,147	2,600	697	2,700	0	2,810	0	0
1043	GREEN FEES - WTBC	5,420	5,420	5,500	5,550	5,550	0	5,760	0	0
1050	RENT RECEIVED	1,000	1,000	0	0	0	0	0	0	0
1051	GROUND HIRE	16,038	15,991	17,650	12,138	12,138	0	18,257	0	0
1052	EXPENSES RECOVERED	160	1,228	165	455	1,658	0	171	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1054	EASEMENTS/WAYLEAVES	0	6	6	0	0	0	6	0	0
1055	GROUND HIRE - NOT CHARGD/GRANT	0	0	0	5,820	5,763	0	0	0	0
1058	WATER RECOVERED	190	2,370	0	0	0	0	202	0	0
Total Income		26,208	29,162	25,921	24,659	27,809	0	27,206	0	0
4012	WATER RATES	3,000	8,445	1,350	2,539	1,350	0	0	0	0
4014	ELECTRICITY	5,202	2,422	3,600	2,377	1,350	0	3,737	0	0
4017	CONTRACT CLEAN/WASTE	609	869	425	841	640	0	665	0	0
4024	SUBSCRIPTIONS	0	0	0	430	430	0	446	0	0
4025	INSURANCE	256	112	0	112	224	0	150	0	0
4028	I.T.	0	0	0	13	13	0	0	0	0
4036	PROPERTY MAINTENANCE	7,500	6,991	5,000	4,075	6,000	0	6,000	0	0
4037	GROUNDS MAINTENANCE	8,120	8,118	5,000	6,326	8,000	48	8,000	0	0
4038	OTHER MAINTENANCE	2,500	0	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	38	0	0	0	0	0	0	0
4046	SPORTS EQUIPMENT	4,000	3,495	2,000	1,687	2,900	0	3,500	0	0
4047	PLAY EQUIP MAINTENANCE	5,000	1,728	4,091	4,091	3,882	53	0	0	0
4048	ENG.INSPEC.(VARIABLE)	1,055	1,043	1,060	940	940	0	1,100	0	0
4049	PLAY RISK ASSESSMENT	144	420	140	72	0	75	145	0	0
4059	OTHER PROF FEES	0	0	0	0	10,000	0	0	0	0
4099	MISCELLANEOUS	0	8	0	41	41	21	0	0	0
4110	LETTINGS - NO CHARGE/SUBSID'D	10,000	4,855	5,500	5,820	5,763	0	5,980	0	0
4215	IN BLOOM - INC SCHOOLS CHALLENGE	1,000	50	2,000	0	4,000	0	2,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-13,875	-13,875	0	0	0	0
4888	O/S STAFF RECHARGE	66,175	75,610	80,000	59,655	82,022	0	89,149	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	15,690	7,751	5,210	4,096	6,518	0	5,268	0	0
4892	C/S STAFF RCHG	18,431	17,825	21,358	14,878	20,835	0	20,319	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	5,650	4,117	5,217	0	5,817	0	0
4899	DEPOT REALLOCATION	7,483	14,657	11,376	11,181	13,410	0	13,215	0	0
	Overhead Expenditure	161,379	160,638	153,760	109,416	159,660	196	165,491	0	0
	Movement to/(from) Gen Reserve	(135,171)	(131,476)	(127,839)	(84,757)	(131,851)		(138,285)		
203	<u>WEST WITNEY SPORTS GROUND</u>									
1020	SPORTS - FOOTBALL	8,536	10,464	8,050	6,580	9,900	0	10,300	0	0
1021	SPORTS - CRICKET	1,500	1,470	1,500	1,939	1,938	0	2,000	0	0
1041	RENTAL - TENNIS CLUB	0	4,970	0	0	0	0	0	0	0
1042	RENTAL- PROJ.RANGE	3,110	3,110	0	0	0	0	0	0	0
1044	GREEN FEES - WMBC	3,254	3,250	3,325	3,350	3,325	0	3,450	0	0
1045	GREEN FEES - WWBC	3,254	3,250	3,325	3,325	3,325	0	3,450	0	0
1050	RENT RECEIVED	10,366	10,352	0	0	0	0	0	0	0
1054	EASEMENTS/WAYLEAVES	6	6	6	0	6	0	6	0	0
1060	INSURANCE RECOVERED	427	457	0	0	0	0	472	0	0
1170	GRANTS RECEIVED	0	0	0	6,986	6,986	0	0	0	0
	Total Income	30,453	37,329	16,206	22,179	25,480	0	19,678	0	0
4024	SUBSCRIPTIONS	0	0	0	430	430	0	445	0	0
4025	INSURANCE	774	681	695	704	704	0	950	0	0
4028	I.T.	0	0	0	47	47	0	0	0	0
4036	PROPERTY MAINTENANCE	1,500	2,708	3,300	972	2,100	0	3,000	0	0
4037	GROUNDS MAINTENANCE	11,500	11,374	11,600	13,263	11,000	61	11,400	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4046	SPORTS EQUIPMENT	1,000	156	1,000	665	500	0	500	0	0
4047	PLAY EQUIP MAINTENCE	0	6	0	5	5	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	213	207	210	376	376	0	390	0	0
4059	OTHER PROF FEES	2,000	0	2,000	0	4,000	0	2,000	0	0
4062	SPORTS PITCH MATERIALS	0	1,665	1,285	0	600	0	1,200	0	0
4099	MISCELLANEOUS	0	8	0	0	82	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-2,000	-2,000	0	0	0	0
4888	O/S STAFF RECHARGE	37,622	65,701	70,000	42,731	62,350	0	78,005	0	0
4890	O/S O'HEAD RECHARGE	13,071	7,977	4,559	2,836	4,574	0	4,609	0	0
4899	DEPOT REALLOCATION	2,275	14,337	9,954	7,797	9,410	0	11,563	0	0
	Overhead Expenditure	69,955	104,821	104,603	67,826	94,178	61	114,062	0	0
	203 Net Income over Expenditure	-39,502	-67,491	-88,397	-45,647	-68,698	-61	-94,384	0	0
6001	less Transfer to EMR	0	0	0	6,986	0	0	0	0	0
	Movement to/(from) Gen Reserve	(39,502)	(67,491)	(88,397)	(52,633)	(68,698)		(94,384)		
204	<u>BURWELL (QE2) SPORTS GROUND</u>									
1020	SPORTS - FOOTBALL	8,000	6,859	7,150	3,777	7,000	0	7,280	0	0
	Total Income	8,000	6,859	7,150	3,777	7,000	0	7,280	0	0
4017	CONTRACT CLEAN/WASTE	0	700	0	0	0	0	0	0	0
4024	SUBSCRIPTIONS	0	0	0	215	215	0	220	0	0
4028	I.T.	0	0	0	36	36	0	0	0	0
4036	PROPERTY MAINTENANCE	1,000	1,626	1,000	728	1,000	0	1,038	0	0
4037	GROUNDS MAINTENANCE	9,745	9,745	9,950	10,609	9,950	0	10,328	0	0
4046	SPORTS EQUIPMENT	2,000	0	1,000	1,334	2,000	0	1,000	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4047	PLAY EQUIP MAINTENCE	2,000	2,053	130	130	130	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	587	546	560	1,200	1,200	0	1,245	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,000	-1,000	0	0	0	0
4888	O/S STAFF RECHARGE	21,124	37,944	35,000	31,265	46,148	0	39,003	0	0
4890	O/S O'HEAD RECHARGE	8,809	4,182	2,279	2,155	3,385	0	2,305	0	0
4899	DEPOT REALLOCATION	577	8,920	4,977	5,766	6,965	0	5,782	0	0
Overhead Expenditure		45,942	65,785	54,971	52,551	70,142	75	60,996	0	0
Movement to/(from) Gen Reserve		(37,942)	(58,927)	(47,821)	(48,774)	(63,142)		(53,716)		
205	KING GEORGE V / NEULAND									
1020	SPORTS - FOOTBALL	1,700	1,539	1,750	1,131	1,600	0	1,665	0	0
Total Income		1,700	1,539	1,750	1,131	1,600	0	1,665	0	0
4028	I.T.	0	0	0	8	8	0	0	0	0
4036	PROPERTY MAINTENANCE	534	0	0	0	0	0	0	0	0
4037	GROUNDS MAINTENANCE	4,003	4,003	5,700	2,895	5,000	0	5,917	0	0
4047	PLAY EQUIP MAINTENCE	500	38	33	33	33	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	480	472	480	496	496	0	515	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	0	0	41	41	0	0	0	0
4100	GRANTS GENERAL	500	0	500	0	0	0	500	0	0
4495	TFR FROM EARMARKED R	0	0	0	-500	-500	0	0	0	0
4888	O/S STAFF RECHARGE	15,699	13,570	20,000	10,730	16,727	0	22,287	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	3,502	1,507	1,303	759	1,227	0	1,317	0	0
4899	DEPOT REALLOCATION	1,881	2,853	2,844	1,859	2,524	0	3,304	0	0
Overhead Expenditure		27,199	22,513	30,935	16,393	25,628	75	33,915	0	0
Movement to/(from) Gen Reserve		(25,499)	(20,974)	(29,185)	(15,262)	(24,028)		(32,250)		
207	<u>MOORLAND ROAD PLAY AREA</u>									
4036	PROPERTY MAINTENANCE	0	60	0	0	0	0	0	0	0
4047	PLAY EQUIP MAINTENCE	500	905	449	449	449	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	293	273	280	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	2,728	7,095	7,000	4,474	7,820	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	251	898	456	303	574	0	461	0	0
4899	DEPOT REALLOCATION	498	1,502	995	827	1,180	0	1,156	0	0
Overhead Expenditure		4,370	10,824	9,255	6,480	10,449	75	9,818	0	0
Movement to/(from) Gen Reserve		(4,370)	(10,824)	(9,255)	(6,480)	(10,449)		(9,818)		
208	<u>WOOD GREEN/PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	574	63	63	63	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	300	298	305	313	313	0	325	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	8,637	5,862	5,000	5,252	8,447	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	2,854	647	326	363	620	0	329	0	0
4899	DEPOT REALLOCATION	592	1,198	711	944	1,275	0	826	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		12,983	8,670	6,480	7,048	10,831	75	7,127	0	0
Movement to/(from) Gen Reserve		(12,983)	(8,670)	(6,480)	(7,048)	(10,831)		(7,127)		
209	<u>ETON CLOSE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	250	38	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	200	199	205	209	209	0	213	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4222	TINY FOREST EXPENSES	150	0	150	0	150	0	150	0	0
4888	O/S STAFF RECHARGE	0	6,037	6,000	3,559	6,430	0	6,686	0	0
4890	O/S O'HEAD RECHARGE	0	687	391	236	472	0	395	0	0
4899	DEPOT REALLOCATION	0	1,344	853	650	970	0	991	0	0
Overhead Expenditure		700	8,395	7,708	4,776	8,353	75	8,510	0	0
Movement to/(from) Gen Reserve		(700)	(8,395)	(7,708)	(4,776)	(8,353)		(8,510)		
210	<u>OXLEASE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	102	1,768	1,768	1,732	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	614	621	635	524	524	0	659	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	10,240	8,858	7,000	7,612	13,045	0	7,801	0	0
4890	O/S O'HEAD RECHARGE	3,001	1,041	456	508	957	0	461	0	0
4899	DEPOT REALLOCATION	885	1,777	995	1,428	1,969	0	1,156	0	0
Overhead Expenditure		15,340	12,490	10,929	11,954	18,340	75	10,152	0	0
Movement to/(from) Gen Reserve		(15,340)	(12,490)	(10,929)	(11,954)	(18,340)		(10,152)		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
211	FIELDMERE PLAY AREA									
4047	PLAY EQUIP MAINTENCE	250	2,312	1,482	1,482	1,482	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	300	298	305	313	313	0	317	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	4,810	5,743	4,000	3,973	5,968	0	4,457	0	0
4890	O/S O'HEAD RECHARGE	441	606	261	257	438	0	263	0	0
4899	DEPOT REALLOCATION	877	1,038	569	786	901	0	661	0	0
	Overhead Expenditure	6,778	10,087	6,692	6,924	9,215	75	5,773	0	0
	Movement to/(from) Gen Reserve	(6,778)	(10,087)	(6,692)	(6,924)	(9,215)		(5,773)		
212	QUARRY ROAD PLAY AREA									
4036	PROPERTY MAINTENANCE	0	47	0	0	0	0	0	0	0
4047	PLAY EQUIP MAINTENCE	250	66	91	91	91	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	250	323	250	339	339	0	260	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	217	2,275	4,000	1,125	1,115	0	4,457	0	0
4890	O/S O'HEAD RECHARGE	20	204	261	22	82	0	263	0	0
4899	DEPOT REALLOCATION	39	659	569	226	168	0	661	0	0
	Overhead Expenditure	876	3,664	5,246	1,917	1,908	75	5,716	0	0
	Movement to/(from) Gen Reserve	(876)	(3,664)	(5,246)	(1,917)	(1,908)		(5,716)		
213	RALEGH CRES.PLAY/DEER PK PITCH									
1201	COMMUTED SUMS	0	7,748	0	0	0	0	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income		0	7,748	0	0	0	0	0	0	0
4013	RENT PAID	5	0	5	0	5	0	5	0	0
4037	GROUNDS MAINTENANCE	0	0	9,250	0	0	0	9,602	0	0
4047	PLAY EQUIP MAINTENCE	500	32	77	77	25	53	0	0	0
4048	ENG.INSPEC.(VARIABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	78	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	4,374	2,999	20,000	2,984	10,096	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	401	384	1,302	202	233	0	1,317	0	0
4899	DEPOT REALLOCATION	798	429	2,844	571	480	0	3,304	0	0
Overhead Expenditure		6,678	3,934	34,053	3,948	10,952	128	37,112	0	0
213 Net Income over Expenditure		-6,678	3,814	-34,053	-3,948	-10,952	-128	-37,112	0	0
6001	less Transfer to EMR	0	74,999	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(6,678)</u>	<u>(71,185)</u>	<u>(34,053)</u>	<u>(3,948)</u>	<u>(10,952)</u>		<u>(37,112)</u>		
214	<u>PARK ROAD PLAY AREA</u>									
4013	RENT PAID	125	0	125	0	125	0	125	0	0
4047	PLAY EQUIP MAINTENCE	500	32	9	9	9	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	275	0	275	0	0	0	285	0	0
4049	PLAY RISK ASSESSMENT	100	70	75	72	72	75	75	0	0
4099	MISCELLANEOUS	0	20	0	41	41	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-125	-125	0	0	0	0
4888	O/S STAFF RECHARGE	0	3,024	0	2,393	3,414	0	4,184	0	0
4890	O/S O'HEAD RECHARGE	0	397	0	164	250	0	247	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	0	458	0	468	515	0	620	0	0
	Overhead Expenditure	1,000	4,001	484	3,022	4,301	75	5,536	0	0
	Movement to/(from) Gen Reserve	(1,000)	(4,001)	(484)	(3,022)	(4,301)		(5,536)		
215	<u>CEDAR DRIVE PLAY AREA</u>									
4047	PLAY EQUIP MAINTENCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	0	100	0	0	0	104	0	0
4099	MISCELLANEOUS	0	20	0	0	0	0	0	0	0
	Overhead Expenditure	1,100	20	600	0	0	0	623	0	0
	Movement to/(from) Gen Reserve	(1,100)	(20)	(600)	0	0		(623)		
216	<u>UNTERHACHING PLAY AREA</u>									
4014	ELECTRICITY	0	2,681	2,100	797	1,500	0	1,500	0	0
4047	PLAY EQUIP MAINTENCE	500	53	25	25	25	0	0	0	0
4048	ENG.INSPEC.(VATABLE)	500	0	500	0	0	0	519	0	0
4049	PLAY RISK ASSESSMENT	100	70	100	72	72	75	75	0	0
4099	MISCELLANEOUS	0	1,572	0	41	41	0	0	0	0
4888	O/S STAFF RECHARGE	0	2,780	0	1,208	1,796	0	2,221	0	0
4890	O/S O'HEAD RECHARGE	0	246	0	82	132	0	131	0	0
4899	DEPOT REALLOCATION	0	701	0	235	271	0	329	0	0
	Overhead Expenditure	1,100	8,102	2,725	2,460	3,837	75	4,775	0	0
6000	plus Transfer from EMR	0	1,551	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(1,100)	(6,551)	(2,725)	(2,460)	(3,837)		(4,775)		
217	<u>WATERFORD LANE PLAY AREA</u>									

Continued on next page

Page 45

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4047	PLAY EQUIP MAINTENANCE	500	0	0	0	0	0	0	0	0
4048	ENG.INSPEC.(VARIABLE)	500	0	510	0	0	0	529	0	0
4049	PLAY RISK ASSESSMENT	100	0	102	0	0	0	106	0	0
	Overhead Expenditure	1,100	0	612	0	0	0	635	0	0
	Movement to/(from) Gen Reserve	(1,100)	0	(612)	0	0		(635)		
218	<u>WINDRUSH PLACE</u>									
1050	RENT RECEIVED	0	0	0	0	0	0	4,000	0	0
1052	EXPENSES RECOVERED	0	0	0	0	0	0	9,250	0	0
	Total Income	0	0	0	0	0	0	13,250	0	0
4037	GROUNDS MAINTENANCE	0	0	9,250	0	0	0	9,250	9,602	0
4098	NET COSTS - PAVILION	0	0	50,000	0	0	0	0	0	0
4491	TFR TO EARMARKED RES	0	0	0	0	59,250	0	0	0	0
4888	O/S STAFF RECHARGE	0	0	20,000	0	0	0	22,287	0	0
4890	O/S O'HEAD RECHARGE	0	0	1,303	0	6	0	1,317	0	0
4899	DEPOT REALLOCATION	0	0	2,844	0	13	0	3,304	0	0
	Overhead Expenditure	0	0	83,397	0	59,269	0	36,158	9,602	0
	Movement to/(from) Gen Reserve	0	0	(83,397)	0	(59,269)		(22,908)		
230	<u>PLAY AREAS HOLDING BUDGET</u>									
4047	PLAY EQUIP MAINTENANCE	0	0	6,528	0	6,825	0	15,320	0	0
	Overhead Expenditure	0	0	6,528	0	6,825	0	15,320	0	0
	Movement to/(from) Gen Reserve	0	0	(6,528)	0	(6,825)		(15,320)		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Parks & Recreation - Income	66,361	82,637	51,027	51,746	61,889	0	69,079	0	0
Expenditure	389,487	455,844	548,953	314,025	518,737	1,207	551,120	9,602	0
Net Income over Expenditure	<u>-323,126</u>	<u>-373,207</u>	<u>-497,926</u>	<u>-262,279</u>	<u>-456,848</u>	<u>-1,207</u>	<u>-482,041</u>	<u>-9,602</u>	<u>0</u>
plus Transfer from EMR	0	1,551	0	0	0	0	0	0	0
less Transfer to EMR	0	74,999	0	6,986	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(323,126)</u>	<u>(446,655)</u>	<u>(497,926)</u>	<u>(269,265)</u>	<u>(456,848)</u>		<u>(482,041)</u>		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Stronger Communities</u>										
402	<u>COMMUNITY INFRASTRUCTURE</u>									
1052	EXPENSES RECOVERED	1,336	500	1,350	0	500	0	1,000	0	0
1099	MISCELLANEOUS INCOME	0	1,000	0	1,500	1,000	0	1,000	0	0
1170	GRANTS RECEIVED	0	5,000	0	0	0	0	0	0	0
1171	DONATIONS RECEIVED	1,334	2,665	10,350	4,800	4,800	0	7,500	0	0
	Total Income	2,670	9,165	11,700	6,300	6,300	0	9,500	0	0
4014	ELECTRICITY	3,411	3,323	3,400	1,061	2,300	0	2,100	0	0
4017	CONTRACT CLEAN/WASTE	3,000	169	0	0	0	0	0	0	0
4025	INSURANCE	112	112	115	112	112	0	150	0	0
4028	I.T.	0	117	0	0	0	0	0	0	0
4035	BUS SHELTER MAINTENANCE	3,000	484	3,000	303	1,500	0	3,000	0	0
4036	PROPERTY MAINTENANCE	2,630	1,490	2,600	77	1,400	7	2,600	0	0
4037	GROUNDS MAINTENANCE	3,000	646	1,500	401	900	0	1,557	0	0
4039	HORTICULTURE	19,500	16,277	0	0	0	0	0	0	0
4040	ARBORICULTURE	20,000	11,735	0	0	0	0	0	0	0
4066	TREE REPLACEMENT	8,000	6,159	0	0	0	0	0	0	0
4067	Tree Survey	8,000	6,845	0	0	0	0	0	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	55,000	55,337	48,500	40,972	48,500	0	50,300	0	0
4113	XMAS SOCIAL CONTRN - SEE 1099	0	750	0	1,125	1,000	0	1,000	0	0
4166	DEFIBRILLATOR EXPENDITURE	4,000	1,685	4,000	315	1,800	0	4,000	0	0
4200	STREET FURNITURE	5,000	7,047	5,000	6,857	6,000	19	5,000	0	0
4210	CHURCH CLOCK	1,500	0	1,500	0	625	0	1,500	0	0
4215	IN BLOOM - INC SCHOOLS CHALLEN	7,250	2,346	3,500	3,974	4,750	0	3,500	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4495	TFR FROM EARMARKED R	0	0	0	-17,040	-18,307	0	0	0	0
4888	O/S STAFF RECHARGE	161,845	91,284	15,000	8,087	9,741	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	43,819	8,565	977	641	401	0	988	0	0
4892	C/S STAFF RCHG	18,431	17,824	10,681	7,439	10,418	0	10,160	0	0
4893	C/S O'HEAD RCHG	5,214	6,201	2,820	2,059	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	15,763	19,619	2,133	1,447	1,470	0	2,478	0	0
4990	CONTRN TO CCTV SCH.	10,000	10,000	11,267	0	11,267	0	11,591	0	0
	Overhead Expenditure	398,475	268,013	115,993	57,831	86,486	26	119,548	0	0
	402 Net Income over Expenditure	-395,805	-258,847	-104,293	-51,531	-80,186	-26	-110,048	0	0
6000	plus Transfer from EMR	0	-2,047	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(395,805)	(265,894)	(104,293)	(51,531)	(80,186)		(110,048)		
408	COMMUNITY ACTIVITIES									
1099	MISCELLANEOUS INCOME	0	26	0	0	0	0	0	0	0
1170	GRANTS RECEIVED	0	1,500	1,500	0	0	0	1,557	0	0
1171	DONATIONS RECEIVED	0	0	0	2	2	0	0	0	0
	Total Income	0	1,526	1,500	2	2	0	1,557	0	0
4001	SALARIES	4,888	5,022	15,118	4,665	6,324	0	7,197	0	0
4002	ER'S NIC	498	482	1,949	600	811	0	929	0	0
4003	ER'S SUPERANN	1,061	1,004	3,281	1,010	1,372	0	1,432	0	0
4103	GRANT YOUTH COUNCIL	1,350	81	1,350	0	1,350	0	500	0	0
4104	GRANT CARNIVAL/XMAS ROTARY CLB	4,500	4,900	4,900	5,075	5,075	0	5,100	0	0
4105	XMAS LIGHTS, TREE & INFRASTRUC	0	0	0	640	0	0	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4106	GRANT - PLAY DAY	1,000	1,000	1,000	1,000	1,000	0	1,000	0	0
4109	BLUE PLAQUES	0	525	0	0	0	0	0	0	0
4111	WATER SAFETY/EDUCATION	2,000	0	2,000	0	2,000	0	2,000	0	0
4112	GRANT - WITNEY TOWN BAND	660	660	660	660	660	0	660	0	0
4141	EVENTS	10,000	4,961	6,977	5,341	12,407	0	7,500	0	0
4147	50th Anniversary Grants	0	1,100	0	50	50	0	0	0	0
4148	VE/ VJ 80th Anniversary comm'n	1,500	862	2,023	2,271	2,269	0	0	0	0
4149	WTC 50th ANNIVERSARY	5,000	3,332	0	0	0	0	0	0	0
4154	EXPERIENCE OXFORDSHIRE M'SHIP	1,200	0	1,200	0	0	0	0	0	0
4160	TOWN TWINNING	500	0	500	0	500	0	500	0	0
4161	TOWN TWINNING ROOM HIRE	500	0	500	58	500	0	500	0	0
4167	BUS SERVICE	21,000	23,500	23,500	20,750	26,000	0	26,000	0	0
4169	CHILDREN & YOUTH PROVISION	40,000	30,200	0	18,600	29,800	0	20,000	0	0
4170	ADVENT FAYRE	2,000	2,064	1,000	1,650	1,000	0	1,000	0	0
4172	GRANT - DETACHED YOUTH WORK	0	0	18,000	13,500	18,000	0	28,500	0	0
4173	GRANT - HOME START	0	0	11,000	11,000	11,000	0	12,000	0	0
4495	TFR FROM EARMARKED R	0	0	0	-40,000	-40,000	0	0	0	0
4892	C/S STAFF RCHG	73,721	71,310	85,443	59,509	83,333	0	81,268	0	0
4893	C/S O'HEAD RCHG	20,857	24,799	25,094	16,470	20,868	0	23,267	0	0
Overhead Expenditure		192,235	175,801	205,495	122,849	184,319	0	219,353	0	0
Movement to/(from) Gen Reserve		(192,235)	(174,275)	(203,995)	(122,847)	(184,317)		(217,796)		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Stronger Communities - Income	2,670	10,691	13,200	6,302	6,302	0	11,057	0	0
Expenditure	590,710	443,813	321,488	180,680	270,805	26	338,901	0	0
Net Income over Expenditure	<u>-588,040</u>	<u>-433,122</u>	<u>-308,288</u>	<u>-174,378</u>	<u>-264,503</u>	<u>-26</u>	<u>-327,844</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	(2,047)	0	0	0	0	0	0	0
less Transfer to EMR	0	5,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(588,040)</u>	<u>(440,169)</u>	<u>(308,288)</u>	<u>(174,378)</u>	<u>(264,503)</u>		<u>(327,844)</u>		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Halls, Cemeteries & Allotments</u>										
103	<u>BAR/ CAFE</u>									
1000	C/EX. 1863 - SALES ALCOHOL	34,736	28,915	37,500	30,487	37,750	0	41,075	0	0
1001	C/EX. 1863 SALES - FOOD	28,660	36,511	35,700	34,703	44,375	0	48,280	0	0
1002	C/EX. 1863 BAR HIRE CHARGE	1,430	1,107	1,055	650	750	0	1,095	0	0
1003	C/EX. 1863 SALES - SOFT DRINKS	7,064	9,211	9,030	9,230	12,450	0	13,550	0	0
1009	CORN EX.1863 CAFE- HOT DRINKS	74,800	99,374	96,000	88,093	112,100	0	121,975	0	0
1014	EVENTS INCOME	0	217	0	0	0	0	0	0	0
1090	BURWELL HALL BAR - ALL DRINKS	6,600	1,413	3,200	1,710	3,325	0	3,600	0	0
1091	BURWELL HALL BAR HIRE CHARGE	150	-100	153	0	150	0	159	0	0
	Total Income	153,440	176,648	182,638	164,874	210,900	0	229,734	0	0
3000	BAR PURCHASES - DRINK	21,000	18,056	22,875	20,454	21,675	0	23,575	0	0
3001	BAR PURCHASES - FOOD	17,196	20,970	21,420	19,521	26,625	0	28,975	0	0
3009	CAFE PURCHASES - HOT BEVERAGES	19,448	23,558	24,000	19,203	28,025	0	30,500	0	0
3010	PROMOTIONS	0	2,668	4,450	5,143	6,100	0	6,400	0	0
	Direct Expenditure	57,644	65,252	72,745	64,320	82,425	0	89,450	0	0
4001	SALARIES	105,307	113,561	107,000	86,877	117,490	0	124,745	0	0
4002	ER'S NIC	4,566	6,704	9,900	7,562	10,185	0	10,600	0	0
4003	ER'S SUPERANN	5,124	6,587	7,000	6,313	11,275	0	14,850	0	0
4007	PROTECTIVE CLOTHING	750	21	500	0	250	0	250	0	0
4016	CLEANING MATERIALS	100	73	100	177	160	0	160	0	0
4032	PUBLICITY	0	15	0	0	0	0	0	0	0
4038	OTHER MAINTENANCE	500	0	500	125	250	0	250	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4042	EQUIPMENT INC. FURNITURE	5,000	6,018	5,000	4,990	5,500	0	4,000	0	0
4059	OTHER PROF FEES	700	600	700	450	600	0	600	0	0
4099	MISCELLANEOUS	1,000	309	1,000	605	300	0	300	0	0
4892	C/S STAFF RCHG	4,608	6,578	5,339	3,719	5,208	0	5,079	0	0
4893	C/S O'HEAD RCHG	1,304	1,612	1,410	1,031	1,304	0	1,454	0	0
Overhead Expenditure		128,959	142,077	138,449	111,849	152,522	0	162,288	0	0
Movement to/(from) Gen Reserve		(33,163)	(30,681)	(28,556)	(11,296)	(24,047)		(22,004)		
104	<u>CORN EXCHANGE</u>									
1007	CORN EXCHNGE LETTING	57,314	64,006	68,000	48,351	62,000	0	68,000	0	0
1014	EVENTS INCOME	13,609	7,942	13,881	13,646	16,200	0	18,000	0	0
1015	TEA DANCE INCOME	2,400	2,743	2,400	2,463	3,300	0	3,300	0	0
1016	FUNCTION REFRESHMENT	0	0	0	50	50	0	0	0	0
1017	CORN EXCHANGE WEDDING LETTING	1,353	2,962	1,400	0	1,050	0	2,200	0	0
1052	EXPENSES RECOVERED	3,479	0	750	1,471	1,729	0	650	0	0
Total Income		78,155	77,654	86,431	65,982	84,329	0	92,150	0	0
4001	SALARIES	78,384	75,017	65,544	56,249	75,560	0	82,632	0	0
4002	ER'S NIC	5,927	6,365	7,342	6,356	8,022	0	9,533	0	0
4003	ER'S SUPERANN	12,971	11,837	9,811	7,123	11,388	0	15,575	0	0
4007	PROTECTIVE CLOTHING	300	154	300	83	150	0	200	0	0
4008	TRAINING	1,000	3,462	1,020	1,302	1,020	0	1,020	0	0
4011	RATES	1,244	1,282	3,167	2,897	3,219	0	4,043	0	0
4012	WATER RATES	2,700	6,559	5,075	1,620	4,920	0	5,665	0	0
4014	ELECTRICITY	16,792	13,662	12,000	8,227	13,895	0	14,500	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4015	GAS	8,987	9,339	8,000	2,496	8,500	0	8,900	0	0
4016	CLEANING MATERIALS	2,000	2,655	2,040	2,182	2,800	0	2,800	0	0
4017	CONTRACT CLEAN/WASTE	3,735	1,560	3,735	1,467	2,200	0	2,700	0	0
4018	PHOTOCOPIER COSTS	50	166	190	83	130	0	170	0	0
4021	TELEPHONE/FAX	960	1,697	1,260	1,125	1,550	0	1,600	0	0
4025	INSURANCE	1,126	930	950	977	977	0	1,350	0	0
4028	I.T.	1,400	1,698	1,500	1,854	2,100	0	2,100	0	0
4030	RECRUITMENT ADVT'G	1,000	0	1,000	0	0	0	0	0	0
4032	PUBLICITY	3,000	1,035	3,000	1,244	2,000	0	2,000	0	0
4036	PROPERTY MAINTENANCE	8,000	12,175	12,000	7,836	11,000	0	12,000	0	0
4038	OTHER MAINTENANCE	4,000	7,086	4,000	3,844	4,000	0	4,000	0	0
4042	EQUIPMENT INC. FURNITURE	2,000	2,239	2,000	417	1,000	0	1,500	0	0
4043	SMALL TOOLS & EQUIPT	150	34	150	120	150	0	150	0	0
4045	LICENCES	2,500	2,590	2,900	1,377	2,700	0	2,800	0	0
4048	ENG.INSPEC.(VARIABLE)	373	364	370	473	473	0	490	0	0
4064	HEALTH & SAFETY	100	420	100	52	100	0	100	0	0
4141	EVENTS	10,000	10,036	10,000	13,313	14,400	0	15,500	0	0
4142	TEA DANCE COSTS	6,535	5,709	6,700	3,682	6,000	0	6,300	0	0
4144	FILM CLUB	4,481	3,551	4,600	2,267	1,850	0	1,940	0	0
4888	O/S STAFF RECHARGE	3,856	5,684	5,000	3,546	7,298	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	354	567	326	238	535	0	329	0	0
4892	C/S STAFF RCHG	9,215	13,159	10,677	7,438	10,416	0	10,158	0	0
4893	C/S O'HEAD RCHG	2,607	3,101	2,820	2,058	2,608	0	2,908	0	0
4899	DEPOT REALLOCATION	703	1,141	711	652	1,101	0	826	0	0
Overhead Expenditure		196,450	205,275	188,288	142,593	202,062	0	219,361	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(118,295)</u>	<u>(127,621)</u>	<u>(101,857)</u>	<u>(76,611)</u>	<u>(117,733)</u>		<u>(127,211)</u>		
105	BURWELL HALL									
1005	BURWELL HALL LETTING	30,575	28,681	31,200	22,104	29,000	0	33,000	0	0
1052	EXPENSES RECOVERED	2,189	0	750	829	950	0	350	0	0
	Total Income	32,764	28,681	31,950	22,934	29,950	0	33,350	0	0
4001	SALARIES	52,256	59,252	46,804	31,000	42,294	0	47,959	0	0
4002	ER'S NIC	3,951	5,106	4,925	3,645	4,767	0	5,651	0	0
4003	ER'S SUPERANN	8,647	8,785	5,744	5,047	7,432	0	8,875	0	0
4007	PROTECTIVE CLOTHING	300	0	300	0	150	0	150	0	0
4008	TRAINING	500	0	500	0	0	0	250	0	0
4011	RATES	839	865	2,150	1,940	2,156	0	2,708	0	0
4012	WATER RATES	420	909	825	403	650	0	680	0	0
4014	ELECTRICITY	3,362	2,987	2,500	1,195	2,800	0	2,900	0	0
4015	GAS	8,567	2,322	4,146	1,075	3,250	0	3,400	0	0
4016	CLEANING MATERIALS	2,000	2,213	2,050	1,716	2,000	0	2,000	0	0
4017	CONTRACT CLEAN/WASTE	1,225	3,281	2,800	2,812	3,600	0	3,725	0	0
4021	TELEPHONE/FAX	268	235	260	332	400	0	285	0	0
4025	INSURANCE	592	437	445	459	459	0	625	0	0
4028	I.T.	1,000	1,494	1,000	1,158	1,550	0	1,550	0	0
4032	PUBLICITY	1,000	330	1,000	0	500	0	500	0	0
4036	PROPERTY MAINTENANCE	5,000	4,576	5,000	2,603	2,500	0	5,000	0	0
4038	OTHER MAINTENANCE	2,100	1,885	1,825	1,075	1,000	0	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	378	1,500	749	1,500	0	1,500	0	0
4045	LICENCES	477	475	485	512	512	0	530	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4048	ENG.INSPEC.(VARIABLE)	340	1,790	1,825	335	335	0	350	0	0
4064	HEALTH & SAFETY	0	498	0	404	404	0	0	0	0
4099	MISCELLANEOUS	0	54	200	0	100	0	100	0	0
4142	TEA DANCE COSTS	0	113	0	0	0	0	0	0	0
4888	O/S STAFF RECHARGE	19,324	2,020	5,000	4,316	8,768	0	5,572	0	0
4890	O/S O'HEAD RECHARGE	1,773	159	326	337	643	0	329	0	0
4892	C/S STAFF RCHG	4,608	4,456	5,339	3,717	5,204	0	5,075	0	0
4893	C/S O'HEAD RCHG	1,304	1,549	1,410	1,031	1,303	0	1,453	0	0
4899	DEPOT REALLOCATION	3,524	478	711	320	1,323	0	826	0	0
	Overhead Expenditure	124,877	106,648	99,070	66,182	95,600	0	102,993	0	0
	105 Net Income over Expenditure	-92,113	-77,967	-67,120	-43,249	-65,650	0	-69,643	0	0
6000	plus Transfer from EMR	0	1,940	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(92,113)	(76,027)	(67,120)	(43,249)	(65,650)		(69,643)		
301	TOWER HILL CEMETERY									
1050	RENT RECEIVED	13,260	13,620	0	0	0	0	0	0	0
1060	INSURANCE RECOVERED	194	262	0	0	0	0	0	0	0
1099	MISCELLANEOUS INCOME	0	183	0	31	31	0	0	0	0
1100	BURIAL FEES	9,283	9,284	8,850	7,428	10,175	0	9,965	0	0
1101	GRANT OF RIGHTS	2,828	1,060	1,200	720	1,200	0	1,040	0	0
1102	INTERMENT OF ASHES	12,324	17,596	13,000	6,880	11,750	0	14,600	0	0
1105	MEMORIAL FEES	5,692	5,771	6,500	3,543	5,400	0	5,600	0	0
1106	MEMORIAL PLAQUES	323	594	500	251	500	0	520	0	0
1108	CHAPEL FEES	384	508	450	132	400	0	450	0	0
	Total Income	44,288	48,876	30,500	18,984	29,456	0	32,175	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4001	SALARIES	14,639	14,621	15,602	10,512	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,915	1,280	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,385	2,281	3,000	0	3,076	0	0
4011	RATES	4,046	3,792	3,850	3,413	3,792	0	3,936	0	0
4012	WATER RATES	365	1,689	850	356	1,700	0	1,800	0	0
4014	ELECTRICITY	1,118	894	900	91	900	0	900	0	0
4016	CLEANING MATERIALS	30	0	30	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	1,000	1,325	1,500	1,250	1,600	0	1,700	0	0
4025	INSURANCE	435	0	445	274	274	0	375	0	0
4028	I.T.	0	0	0	309	309	0	0	0	0
4036	PROPERTY MAINTENANCE	6,000	7,466	6,000	6,428	7,250	0	7,000	0	0
4038	OTHER MAINTENANCE	0	52	0	0	0	0	0	0	0
4041	EQUIPMENT HIRE	0	0	400	200	400	0	400	0	0
4042	EQUIPMENT INC. FURNITURE	100	178	100	0	50	0	100	0	0
4059	OTHER PROF FEES	0	0	100	0	0	0	0	0	0
4064	HEALTH & SAFETY	100	0	102	0	100	0	100	0	0
4099	MISCELLANEOUS	0	195	200	105	200	0	200	0	0
4110	LETTINGS - NO CHARGE/SUBSID'D	200	0	200	0	0	0	0	0	0
4350	PLAQUES PURCHASED	291	326	605	201	400	0	400	0	0
4355	MEMORIAL MAINTENANCE	2,500	1,400	2,000	670	1,000	0	1,800	0	0
4888	O/S STAFF RECHARGE	80,770	78,495	110,000	53,420	83,506	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	10,846	8,710	7,164	3,385	6,126	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	11,158	15,626	0	15,239	0	0
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	3,088	3,913	0	4,363	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4899	DEPOT REALLOCATION	13,092	16,714	15,643	10,481	12,603	0	18,171	0	0
	Overhead Expenditure	157,636	158,356	191,238	108,902	158,335	0	206,855	0	0
	301 Net Income over Expenditure	-113,348	-109,480	-160,738	-89,918	-128,879	0	-174,680	0	0
6000	plus Transfer from EMR	0	1,427	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(113,348)</u>	<u>(108,053)</u>	<u>(160,738)</u>	<u>(89,918)</u>	<u>(128,879)</u>		<u>(174,680)</u>		
302	<u>WINDRUSH CEMETERY</u>									
1100	BURIAL FEES	22,338	19,481	22,785	16,341	22,785	0	23,651	0	0
1101	GRANT OF RIGHTS	27,091	21,261	27,633	21,253	30,000	0	28,683	0	0
1102	INTERMENT OF ASHES	5,288	3,642	5,394	3,253	5,100	0	5,599	0	0
1105	MEMORIAL FEES	7,448	6,028	7,597	3,609	5,600	0	7,886	0	0
1106	MEMORIAL PLAQUES	0	212	0	195	93	0	0	0	0
	Total Income	62,165	50,624	63,409	44,650	63,578	0	65,819	0	0
4001	SALARIES	14,639	14,621	14,932	10,512	13,818	0	15,548	0	0
4002	ER'S NIC	1,193	1,306	1,217	1,280	1,738	0	1,894	0	0
4003	ER'S SUPERANN	3,177	3,173	3,241	2,281	3,000	0	3,076	0	0
4011	RATES	8,519	7,984	8,689	7,186	7,984	0	8,287	0	0
4012	WATER RATES	237	318	242	329	340	0	360	0	0
4014	ELECTRICITY	3,532	2,426	2,750	950	2,000	0	2,100	0	0
4016	CLEANING MATERIALS	30	0	31	0	30	0	30	0	0
4017	CONTRACT CLEAN/WASTE	777	1,157	793	3,651	2,600	0	2,700	0	0
4021	TELEPHONE/FAX	268	0	273	0	0	0	0	0	0
4025	INSURANCE	127	131	130	138	138	0	175	0	0
4028	I.T.	0	0	0	309	309	0	0	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4036	PROPERTY MAINTENANCE	2,000	9,595	2,040	1,070	1,600	50	2,000	0	0
4037	GROUNDS MAINTENANCE	500	966	510	67	510	0	530	0	0
4038	OTHER MAINTENANCE	1,500	2,092	1,530	444	650	0	1,000	0	0
4042	EQUIPMENT INC. FURNITURE	1,500	54	1,530	600	1,000	0	1,000	0	0
4043	SMALL TOOLS & EQUIPT	0	0	0	0	0	0	0	0	0
4059	OTHER PROF FEES	1,000	0	1,020	0	0	0	1,059	0	0
4064	HEALTH & SAFETY	100	0	102	0	0	0	106	0	0
4099	MISCELLANEOUS	0	216	0	13	0	0	0	0	0
4350	PLAQUES PURCHASED	100	103	102	210	225	0	235	0	0
4355	MEMORIAL MAINTENANCE	2,000	1,085	1,790	17	1,000	0	1,300	0	0
4888	O/S STAFF RECHARGE	138,044	67,030	110,000	48,615	67,702	0	122,580	0	0
4890	O/S O'HEAD RECHARGE	16,101	6,583	7,164	3,465	4,966	0	7,243	0	0
4892	C/S STAFF RCHG	13,823	13,369	16,017	11,159	15,628	0	15,241	0	0
4893	C/S O'HEAD RCHG	3,911	4,650	4,230	3,087	3,913	0	4,363	0	0
4899	DEPOT REALLOCATION	23,539	15,125	15,643	8,646	10,218	0	18,171	0	0
	Overhead Expenditure	236,617	151,984	193,976	104,027	139,369	50	208,998	0	0
	302 Net Income over Expenditure	-174,452	-101,361	-130,567	-59,377	-75,791	-50	-143,179	0	0
6000	plus Transfer from EMR	0	6,215	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(174,452)	(95,146)	(130,567)	(59,377)	(75,791)		(143,179)		
303	CLOSED CH'YARDS ST MARYS/HOLY									
4036	PROPERTY MAINTENANCE	16,000	34,588	11,000	448	5,500	0	10,000	0	0
4040	ARBORICULTURE	1,000	1,000	1,000	0	500	0	1,000	0	0
4059	OTHER PROF FEES	1,000	0	1,000	0	500	0	1,000	0	0
4888	O/S STAFF RECHARGE	0	4,668	0	6,182	7,995	0	9,801	0	0

Continued on next page

Page 59

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4890	O/S O'HEAD RECHARGE	0	971	0	413	586	0	579	0	0
4899	DEPOT REALLOCATION	0	579	0	1,094	1,207	0	1,453	0	0
	Overhead Expenditure	18,000	41,805	13,000	8,138	16,288	0	23,833	0	0
6000	plus Transfer from EMR	0	31,060	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(18,000)	(10,745)	(13,000)	(8,138)	(16,288)		(23,833)		
305	<u>ALLOTMENTS</u>									
4013	RENT PAID	125	-125	125	0	125	0	125	0	0
4036	PROPERTY MAINTENANCE	500	1,866	1,600	0	800	0	1,600	0	0
4037	GROUNDS MAINTENANCE	500	0	500	240	500	0	500	0	0
4038	OTHER MAINTENANCE	0	0	0	2,529	2,500	871	0	0	0
4040	ARBORICULTURE	0	900	0	0	0	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	-500	-500	0	0	0	0
4888	O/S STAFF RECHARGE	1,168	10,528	5,500	5,328	10,335	0	6,129	0	0
4890	O/S O'HEAD RECHARGE	107	832	358	351	758	0	362	0	0
4892	C/S STAFF RCHG	3,456	3,347	4,004	2,789	3,904	0	3,807	0	0
4893	C/S O'HEAD RCHG	978	1,163	1,058	772	978	0	1,090	0	0
4899	DEPOT REALLOCATION	213	2,119	782	951	1,560	0	909	0	0
	Overhead Expenditure	7,047	20,630	13,927	12,460	20,960	871	14,522	0	0
	Movement to/(from) Gen Reserve	(7,047)	(20,630)	(13,927)	(12,460)	(20,960)		(14,522)		
	Halls, Cemeteries & Allotments - Income	370,812	382,482	394,928	317,424	418,213	0	453,228	0	0
	Expenditure	927,230	892,027	910,693	618,472	867,561	921	1,028,300	0	0
	Net Income over Expenditure	-556,418	-509,546	-515,765	-301,048	-449,348	-921	-575,072	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
plus Transfer from EMR	0	40,642	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(556,418)</u>	<u>(468,904)</u>	<u>(515,765)</u>	<u>(301,048)</u>	<u>(449,348)</u>		<u>(575,072)</u>		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>Climate & Biodiversity</u>										
206	<u>WITNEY COUNTRY PARK</u>									
1030	FISHING RIGHTS	978	978	1,000	0	0	0	1,038	0	0
1170	GRANTS RECEIVED	0	10,893	0	0	0	0	0	0	0
	Total Income	978	11,871	1,000	0	0	0	1,038	0	0
4001	SALARIES	58,848	58,844	63,211	47,610	63,106	0	66,956	0	0
4002	ER'S NIC	5,585	5,610	7,982	6,016	7,966	0	8,543	0	0
4003	ER'S SUPERANN	12,731	12,707	13,716	10,271	13,694	0	11,334	0	0
4007	PROTECTIVE CLOTHING	400	1,076	1,000	691	1,000	0	1,038	0	0
4008	TRAINING	0	2,860	2,000	375	2,000	0	2,076	0	0
4017	CONTRACT CLEAN/WASTE	0	0	1,000	0	1,000	0	1,038	0	0
4026	BOOKS/PUBLICATIONS	100	55	100	0	100	0	104	0	0
4036	PROPERTY MAINTENANCE	2,000	4,207	2,040	362	2,040	0	2,118	0	0
4037	GROUNDS MAINTENANCE	0	0	7,000	8,963	7,000	0	7,266	0	0
4038	OTHER MAINTENANCE	0	205	0	0	0	0	0	0	0
4040	ARBORICULTURE	1,000	825	1,000	1,500	1,000	0	1,038	0	0
4041	EQUIPMENT HIRE	0	0	500	909	500	0	519	0	0
4042	EQUIPMENT INC. FURNITURE	11,000	4,223	2,000	552	2,000	0	2,076	0	0
4043	SMALL TOOLS & EQUIPT	0	0	2,500	1,439	2,500	0	2,595	0	0
4044	FUEL	0	0	1,000	789	1,000	0	1,038	0	0
4050	VEHICLE MAINTENANCE	0	0	1,000	2,541	1,000	0	1,038	0	0
4059	OTHER PROF FEES	5,000	340	1,500	1,551	1,500	0	1,557	0	0
4064	HEALTH & SAFETY	1,000	528	1,500	261	1,500	0	1,557	0	0
4066	TREE REPLACEMENT	0	0	1,300	0	1,300	0	1,349	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	MISCELLANEOUS	250	420	250	209	250	0	260	0	0
4163	GREEN FLAG APPLICATION	0	430	0	60	0	0	0	0	0
4222	TINY FOREST EXPENSES	0	0	200	0	200	0	208	0	0
4495	TFR FROM EARMARKED R	0	0	0	-1,250	-1,250	0	0	0	0
4888	O/S STAFF RECHARGE	24,612	10,878	15,000	15,998	26,461	0	16,715	0	0
4890	O/S O'HEAD RECHARGE	2,832	2,049	977	1,032	1,941	0	988	0	0
4892	C/S STAFF RCHG	2,304	2,227	2,670	1,860	2,604	0	2,539	0	0
4893	C/S O'HEAD RCHG	652	775	705	515	652	0	727	0	0
4899	DEPOT REALLOCATION	4,156	1,460	2,133	2,919	3,993	0	2,478	0	0
	Overhead Expenditure	132,470	109,719	132,284	105,172	145,057	0	137,155	0	0
	206 Net Income over Expenditure	-131,492	-97,848	-131,284	-105,172	-145,057	0	-136,117	0	0
6001	less Transfer to EMR	0	10,887	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(131,492)	(108,735)	(131,284)	(105,172)	(145,057)		(136,117)		
250	AMENITY AREAS									
4017	CONTRACT CLEAN/WASTE	0	0	6,000	0	0	0	0	0	0
4037	GROUNDS MAINTENANCE	0	0	0	57	0	0	0	0	0
4039	HORTICULTURE	0	0	19,500	17,883	22,500	4,945	20,200	0	0
4040	ARBORICULTURE	0	0	20,000	6,300	10,000	0	20,000	0	0
4066	TREE REPLACEMENT	0	0	4,000	767	2,000	0	4,000	0	0
4067	Tree Survey	0	0	7,500	0	7,500	0	7,500	0	0
4068	FLOOD ALLEVIATION	0	0	0	5,861	5,861	0	1,250	0	0
4888	O/S STAFF RECHARGE	0	0	135,000	93,059	87,666	0	150,439	0	0
4890	O/S O'HEAD RECHARGE	0	0	8,792	6,597	3,607	0	8,889	0	0
4892	C/S STAFF RCHG	0	0	10,681	7,439	10,418	0	10,160	0	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4893	C/S O'HEAD RCHG	0	0	2,820	2,059	2,609	0	2,909	0	0
4899	DEPOT REALLOCATION	0	0	19,198	10,356	13,230	0	22,300	0	0
Overhead Expenditure		<u>0</u>	<u>0</u>	<u>233,491</u>	<u>150,378</u>	<u>165,391</u>	<u>4,945</u>	<u>247,647</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve		<u>0</u>	<u>0</u>	<u>(233,491)</u>	<u>(150,378)</u>	<u>(165,391)</u>		<u>(247,647)</u>		
Climate & Biodiversity - Income		978	11,871	1,000	0	0	0	1,038	0	0
Expenditure		132,470	109,719	365,775	255,549	310,448	4,945	384,802	0	0
Net Income over Expenditure		<u>-131,492</u>	<u>-97,848</u>	<u>-364,775</u>	<u>-255,549</u>	<u>-310,448</u>	<u>-4,945</u>	<u>-383,764</u>	<u>0</u>	<u>0</u>
less Transfer to EMR		0	10,887	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(131,492)</u>	<u>(108,735)</u>	<u>(364,775)</u>	<u>(255,549)</u>	<u>(310,448)</u>		<u>(383,764)</u>		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Capital & Assets										
800	CAPITAL PROJECTS									
1085	INSURANCE CLAIMS RECEIVED	0	7,250	0	0	0	0	0	0	0
1170	GRANTS RECEIVED	30,000	0	255,000	35,043	35,043	0	0	0	0
1175	ASSET DISPOSALS	12,000	-292	0	1,749	8,000	0	0	0	0
1178	PWLB LOAN	800,516	0	1,250,516	0	1,250,000	0	0	0	0
1179	TENANT CONTRIBUTION	10,000	0	0	0	0	0	0	0	0
1200	S106 INCOME	0	0	301,975	643,090	643,090	0	0	0	0
	Total Income	852,516	6,958	1,807,491	679,883	1,936,133	0	0	0	0
4291	HP CAPITAL REPAYED	9,431	0	9,431	7,205	18,862	0	0	6,287	0
4295	HP INTEREST PAID	1,576	919	1,576	1,051	3,152	0	0	1,051	0
4491	TFR TO EARMARKED RES	0	0	0	0	47,924	0	0	0	0
4492	TFR TO RENEWALS FUND	54,027	0	65,297	0	74,300	0	82,639	0	0
4493	TFR FROM RENEWALS FD	22,848	0	0	0	-22,878	0	0	0	0
4495	TFR FROM EARMARKED R	0	0	0	0	-453,355	0	0	0	0
4901	CAP: REFURB L/DALE HALL	20,000	17,525	0	0	0	0	0	0	0
4902	CAP: REFURB C/EXCHANGE	5,000	13,058	15,000	0	15,000	0	0	6,000	0
4910	CAP: PLAY EQUIPT REPLACEMENT	75,000	0	75,000	17,441	62,119	0	75,000	0	0
4919	CAP:LAKE & CNTRY PRK	0	6,583	0	0	0	0	0	0	0
4921	CAP:WWSG TENNIS COURTS	0	-625	0	0	0	0	0	0	0
4924	CAP: SKATE PARK REFURB	0	559	0	0	0	0	0	0	0
4930	CAP:KGV BASKETBALL	0	0	0	0	0	0	15,000	0	0
4933	CAP: BUS SHELTERS	0	0	0	0	8,182	0	0	9,000	0
4935	CAP: DIGITAL SIGNS	0	0	0	0	0	0	0	1,200	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4943	CAP: BURWELL CHANGING ROOMS	72,030	0	72,030	0	0	0	0	0	0
4945	CAP:LEYS PARKING RESTRICTIONS	0	0	5,000	0	0	0	0	0	0
4949	CAP: HALLS PROPERTY	0	0	0	0	0	0	50,000	0	0
4951	CAP: LEYS MASTERPLAN	50,000	0	225,000	0	250,000	0	0	0	0
4952	CAP:WEST WITNEY PROJECT	750,000	692	1,850,000	327,021	1,920,500	0	0	0	0
4953	CAP: FOOTPATHS	30,000	0	10,000	0	0	0	0	0	0
4954	CAP: BURWELL HEATING	0	-1,946	0	0	0	0	0	0	0
4957	CAP: WORKS DEPT -SEE 4952/4958	750,000	78,102	0	0	0	0	0	0	0
4958	CAP: TEMP WORKS DEPOT	0	0	0	13,686	41,689	0	0	0	0
4960	CAP:WINDRUSH CEMETERY	0	0	0	0	0	0	0	26,500	0
4964	CAP:GROUNDS MTCE EQPT	48,664	13,699	0	20,650	18,500	0	5,961	13,855	0
4967	CAP:NEW COMPUTER EQUIPMENT	25,000	0	5,000	0	5,000	0	0	0	0
4971	CAP: NEW VEHICLES	34,000	30,986	0	39,485	39,485	0	17,800	77,200	0
4973	CAP: SPLASHPARK	0	80,500	174,600	112,000	112,000	0	19,250	0	0
4975	CAP:TOWN HALL WORKS	0	12,830	0	0	0	0	0	0	0
4978	CAP: BUTTERCROSS	0	0	300,000	0	0	0	0	0	0
4980	CAP: CARGO BIKE SCHEME	0	0	5,500	0	5,500	0	0	0	0
4981	CE EQUIPMENT/STORAGE	0	0	3,144	0	0	0	0	0	0
4982	COMMUNITY WINDOW - DISPLAY	0	0	500	249	249	0	0	0	0
4992	PLAY AREA/REC INFRASTRUCTURE	4,000	3,285	0	0	0	0	0	0	0
4993	LOAN REPAYMENT WEST WITNEY	12,185	0	111,860	0	79,403	0	47,575	58,240	0
4994	LOAN: WEST WITNEY (NOW 4993)	20,273	0	0	0	0	0	0	0	0
	Overhead Expenditure	1,984,034	256,168	2,928,938	538,787	2,225,632	0	313,225	199,333	0
	800 Net Income over Expenditure	-1,131,518	-249,210	-1,121,447	141,096	-289,499	0	-313,225	-199,333	0

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

	<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6000 plus Transfer from EMR	0	99,913	0	134,878	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(1,131,518)</u>	<u>(149,297)</u>	<u>(1,121,447)</u>	<u>275,973</u>	<u>(289,499)</u>		<u>(313,225)</u>		
Capital & Assets - Income	852,516	6,958	1,807,491	679,883	1,936,133	0	0	0	0
Expenditure	1,984,034	256,168	2,928,938	538,787	2,225,632	0	313,225	199,333	0
Net Income over Expenditure	<u>-1,131,518</u>	<u>-249,210</u>	<u>-1,121,447</u>	<u>141,096</u>	<u>-289,499</u>	<u>0</u>	<u>-313,225</u>	<u>-199,333</u>	<u>0</u>
plus Transfer from EMR	0	99,913	0	134,878	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(1,131,518)</u>	<u>(149,297)</u>	<u>(1,121,447)</u>	<u>275,973</u>	<u>(289,499)</u>		<u>(313,225)</u>		

Continued on next page

Annual Budget - By Committee (Actual YTD Month 9)

Note: Management accounts - year to 31 December 2025 - Policy, Governance and Finance Cttee, 30 March 2026

		<u>Last Year 2024-25</u>		<u>Current Year 2025-26</u>				<u>Estimate 2026-27</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
<u>PRECEPT</u>										
505	<u>PRECEPT</u>									
1176	PRECEPT	1,984,834	1,984,834	2,297,745	2,297,745	2,297,745	0	2,427,251	0	0
	Total Income	<u>1,984,834</u>	<u>1,984,834</u>	<u>2,297,745</u>	<u>2,297,745</u>	<u>2,297,745</u>	<u>0</u>	<u>2,427,251</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>1,984,834</u>	<u>1,984,834</u>	<u>2,297,745</u>	<u>2,297,745</u>	<u>2,297,745</u>		<u>2,427,251</u>		
	PRECEPT - Income	1,984,834	1,984,834	2,297,745	2,297,745	2,297,745	0	2,427,251	0	0
	Expenditure	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>1,984,834</u>	<u>1,984,834</u>	<u>2,297,745</u>	<u>2,297,745</u>	<u>2,297,745</u>		<u>2,427,251</u>		
	Total Budget Income	3,365,393	2,628,989	4,682,781	3,492,031	4,891,348	0	3,111,587	0	0
	Expenditure	4,433,171	2,614,605	5,608,029	2,256,107	4,819,100	7,275	3,171,665	208,935	0
	Movement to/(from) Gen Reserve	<u>(1,067,778)</u>	<u>14,384</u>	<u>(925,248)</u>	<u>1,235,923</u>	<u>72,248</u>		<u>(60,078)</u>		
	plus Transfer from EMR	0	148,126	0	133,378	0	0	0	0	0
	less Transfer to EMR	0	90,886	0	5,486	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(1,067,778)</u>	<u>71,624</u>	<u>(925,248)</u>	<u>1,363,815</u>	<u>72,248</u>		<u>(60,078)</u>		