

## HALLS, CEMETERIES AND ALLOTMENTS COMMITTEE



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**Agenda Item:** Finance Report

**Meeting Date:** Monday 8 September 2025

**Contact Officer:** Responsible Financial Officer

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*Should Members have any queries about this report advance notice would be appreciated, in writing, by 10am on the day of the meeting to allow for a full response at the meeting. E-mail [nigel.warner@witney-tc.gov.uk](mailto:nigel.warner@witney-tc.gov.uk) and copy in [townclerk@witney-tc.gov.uk](mailto:townclerk@witney-tc.gov.uk)*

### Background

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 30 June 2025.

For the Halls, Cemeteries and Allotments Committee the following cost centres are in place.

Cost centre	Service
102	Langdale Hall
103	Bars
104	Corn Exchange
105	Burwell Hall
106	Madley Park Community Centre
301	Tower Hill Cemetery
302	Windrush Cemetery
303	Closed churchyards – St Mary's/ Holy Trinity
305	Allotments

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 refine 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 "3" are direct costs of sales, relating only to cost centre 103; codes commencing with "4" are indirect expenditure codes.

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

## Current Situation

Council financial years run from 1 April to 31 March following. Consequently the management accounts to 30 June represent the first quarter of the 2025/26 year.

The summary for the period is:

	Budget	Months 1 to 3 actual	Percentage of budget spent/received in Months 1 to 3 (25% of the year)
Income	(£436,577)	(£111,142)	25.5%
Expenditure	£931,579	£202,339	21.7%
Net expenditure	£495,002	£91,197	18.4%

A full commentary on budget lines will be undertaken as part of the budget process.

Although early in the financial year Members may wish to note the following in relation to the management accounts for this first quarter:

1. A feature of this committee's management accounts are the various income lines in relation to the halls and cemeteries. The income received in the year to date is 25.5% of the years' budget, so overall running slightly ahead of budget.
2. With regard to the Corn Exchange and the Burwell Hall:  
The 1863 Café/bar (cost centre 103) is performing strongly against budget at 27.2% of the annual budget taken in the first three months with the income for the quarter of £49,598 compares with £36,134 for the corresponding period for 2024-25. This increased income means that the net expenditure on the facility for the first three months of the year has reduced to £4,365 (15.2% of budget); if sustained the increased income will enable a significant reduction in the net running costs of this facility against budget as the year progresses.

With regard to the Corn Exchange (excluding the café/bar) (cost centre 104) is showing income at 25.0% of the budget taken in the first three months, so exactly on budget - increased events income compensating for lettings which are lower than budget.

Burwell Hall income is showing income of 21.3% of the annual budget taken in the first three months so lower than expected.

Overall the income for the Corn Exchange and Burwell 25.9% of the annual budgeted income has been taken in the first three months.

3. With regard to income in the cemeteries this often fluctuates between months and years. However for the year-to-date income aligns closely to budget with income to 30 June of £26,645 representing 24.7% of the annual budget of £107,729.
4. Committee gross expenditure of £202,339 is running below budget, representing 21.7% of the annual budget of £931,579. There are a couple of items to draw Members' attention to:
  - (i) With regard to events at the Corn Exchange costs of £5,480 compare with income of £6,219 as the Council aims to deliver these to make a modest surplus.
  - (ii) At line 4036/301 (Tower Hill cemetery – property maintenance) year to date spend of £6,316 exceeds the £6,000 budget. However, £5,610 relates to repairs to the boundary wall, which will be funded from earmarked reserves.
5. The combination of higher than budgeted income and lower than budgeted expenditure means that for the first quarter committee net expenditure amounts to £91,197 which is 18.4% of the annual budget of £495,002.

Note also the following comments relating to the management accounts across the Council:

1. There will always be an inevitable “lag” between expenditure being incurred and being shown in the accounts. Expenditure is not necessarily incurred evenly over the course of the year. For example most expenditure in relation to nominal ledger code 4025 (insurance) is incurred when the annual premium is paid in April. There will also be similar patterns on the income in particular seasonal items such as football and cricket fees paid and annual charges for rentals etc.
2. At 31 March 2025 a number of unspent but committed sums were transferred to the earmarked reserves. During 2025-26 these sums are now reflected as additional sums available in the “current annual budget.” The financial software does not show these figures separately in the management account report for this meeting but will show in a separate column in the differently formatted budget report when this is presented in the budget cycle.  
Note that the sums themselves remain in the earmarked reserves until they are actually spent.

#### REVENUE BUDGET 2026-27 AND CAPITAL & SPECIAL REVENUE PROJECTS 2026-27 AND BEYOND

In line with normal Council procedures, the RFO will shortly be commencing the annual review of all the Committees to prepare the revenue budget for 2026-27.

Draft budgets are prepared based upon current activities and patterns of income and expenditure. Any additional revenue expenditure is considered separately as Revenue Growth Items.

It is also normal practice that during the budget cycle the Council considers the Capital and Special Revenue budget to identify which projects or schemes are to be implemented and undertaken during the next financial year.

In drafting budgets your officers will have due regard to the draft Strategic Plan and the medium term-financial strategy.

Members will be aware that the Council have a number of major projects in motion, the largest of which is the West Witney Project. There are also facilities due to be transferred from the District Council.

It should also be remembered that additional projects may have staffing implications – a sum in a budget to provide a new service or facility or organise an event will also mean that officer time needs to be dedicated to deliver the project.

In summary the budget round promises to be challenging and Members are requested to consider items to be included in next year's budget and any other adjustments in the context of the Council's existing and upcoming service commitments. This will enable Officers to obtain costings and the RFO to draft as accurate budget estimates as possible.

## **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 – whilst a sufficient budget is necessary for the Council to meet its obligations and objectives, there are no implications directly resulting from this report.
- b) Biodiversity – whilst a sufficient budget is necessary for the Council to meet its obligations and objectives, there are no implications directly resulting from this report.
- c) Crime & Disorder – whilst a sufficient budget is necessary for the Council to meet its obligations and objectives, there are no implications directly resulting from this report.
- d) Environment & Climate Emergency – whilst a sufficient budget is necessary for the Council to meet its obligations and objectives, there are no implications directly resulting from this report.

## **Risk**

In decision making Councillors should give consideration to 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.

## **Recommendations**

Members are invited:

1. To note and approve the report and the management accounts of the Halls, Cemeteries & Recreation Committee for the period 1 April to 30 June 2025.
2. Consider items to be included in next year's revenue and capital/special revenue item budgets, noting that approval of such items will be for the Council to consider in the budget cycle of meetings.