HALLS, CEMETERIES AND ALLOTMENTS COMMITTEE

WITNEY
TOWN COUNCIL

Agenda Item: Finance Report

Meeting Date: 14 September 2026

Contact Officer: Responsible Financial Officer

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 and copy in 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 31 July 2026.

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

Cost centre	Service
103	Bars
104	Corn Exchange
105	Burwell Hall
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 31 July 2026 represent the first four months (one-third) of the year and detailed figures are attached.

A full commentary on budget lines will be undertaken as part of the budget process. However Members may wish to note the following in relation to the management accounts for the period:

1. The summary for the period is:

	April to July 2026 (actual)	Budget for 2026-27	Percentage of budget spent/received April to July 2026 (33% of the year)
Income	(£133,506)	(£453,228)	29.5%
Expenditure	£291,674	£1,028,300	28.5%
Net expenditure	£158,168	£575,072	27.5%

2. In relation to income this is 29.5% of the years' budget, on a straight line-basis this is £17,570 less than budget. A summary of the various income streams compared with the previous year is as follows:

Cost centre	**April to July 2026**	**Budget** 2026-27	**% Spend of Budget**	**April to July 2025**	**Budget**	**% Spend of Budget**
103 -1863 Café/bar	£ 75,874.00	£ 229,734.00	33.0%	£ 68,857.00	£ 182,638.00	37.7%
104 Corn Exchange	£ 26,073.00	£ 92,150.00	28.3%	£ 25,751.00	£ 86,431.00	29.8%
105- Burwell Hall	£ 10,510.00	£ 33,350.00	31.5%	£ 9,346.00	£ 31,950.00	29.3%
301-Tower Hill Cemetery	£ 6,931.00	£ 32,175.00	21.5%	£ 16,808.00	£ 30,500.00	55.1%
302- Windrush Cemetery	£ 14,118.00	£ 65,819.00	21.4%	£ 21,109.00	£ 63,409.00	31.7%

With regard to the 1863 Café/bar (cost centre 103) the income has strengthened since the end of July, with the income to 31 August 2026 being £100,194 (43.9% of budget in 41.6% of the year i.e. £4,471 over budget on a straight-line basis or 4.7%). This is primarily the result of the increasing popularity of the Music on the Square during the summer months.

Overall the income for the Corn Exchange and Burwell 29.1% of the annual budgeted income has been taken in the first four month compared with 29.6% during the same period last year although overall income is up by 4.2%.

With regard to income in the cemeteries this often fluctuates between months and years and will depend on many factors including the choices made by/ in relation to the deceased (ashes or burial), whether the deceased lived outside the parish and local mortality rates. This year the income to date is 21.5% of budget for Tower Hill and 21.4% for Windrush, which is lower than this time last year when the figures were 55.1% and 31.7% respectively.

3. Gross expenditure of £291,674 for the period to 31 July 2026 compares with £269,370 for the same period last year, being 28.5% and 29.7% of budget respectively. This is within budget as is net expenditure for the year to date – this is £158,168 which is 27.5% of budget in relation to 33.3% of the year. Further analysis will be undertaken in the coming weeks but indications are that the Committee expenditure for 2026-27 should be accommodated within budget.

4. 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. However note that whilst on an annual basis the Council's accounts are prepared on an accruals basis the Council does not accrue income or expenditure "in-year," for reasons of proportionality.

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 2027-28 and the review of the medium-term financial plan.

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 Council's Strategic Plan and other relevant policies.

This will again be a challenging budget round.

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 Council and the 3G-pitch development at West Witney so there is an existing demand on financial and staffing resources. There are potential costs relating to local government reorganisation although there are many uncertainties regarding this matter. With continuing inflationary pressures and mindful of pressures on household budgets the Council is advised to be modest in relation to any additional proposals.

It should also be remembered that additional capital 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.

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 no 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 31 July 2026.

2. Specify any items to be considered for inclusion or deletion from 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.