



Finance Committee

Report to Council September 2025

1 VAT recoverable

A correction to deal with incorrect codes entered for some VAT refunds in previous FYs has been implemented. Consequently the accounts now correctly show VAT recoverable.

2 Community Infrastructure Levy

The method that was being used for tracking CIL income and expenditure monthly became complicated and onerous, and has proved unnecessary. In future the CIL register will normally be reviewed:

- at the end of each FY - to identify the CIL spend in that year, make the return to SODC, and update the spreadsheet.
- at the start of each FY - to ensure that it is clear how much total is available, and anticipated, and if any must be spent in that FY.

3 Cost centre and cost code numbers and names

Maintaining two distinct EMR cost centres (800 EMRs–non CIL and 900 EMRs- CIL) is consequently unnecessary, and so all EMRs are now in a single cost centre (800 EMRs).

The following changes in code nomenclature were made:

- 6060 Pedestrian safety projects: '(non EMR)' removed from its name.
- 6250 Environmental projects: '(non EMR)' removed from its name.
- 8340 Car Park EMR: 'Resurfacing' added to more clearly indicate its purpose.
- 9020 CIL Receipts EMR; renumbered/renamed to 8345 CIL Receipts EMR
- 9060 Pedestrian Safety Projects CIL EMR: renumbered/renamed to '8350 Pedestrian Safety (MIGGS) EMR' to more clearly indicate its purpose, and origin.
- 9105 Playgrounds new equipment CIL EMR: renumbered/renamed to 8105 Playgrounds new equipment EMR - 'new' removed from its name to better distinguish it from the Playgrounds refurbishment EMR now renumbered 8348.
- 8120 Sheepcot improvements EMR: allocated funds moved to 9120 Sheepcot improvements CIL EMR and 9120 renumbered/renamed to 8346 Sheepcot improvements EMR.

The following new cost codes were set up to allow spend from (most of) those EMRs that previously had linked cost code to spend from:

- 8150 Public Buildings EMR
- 8349 Traffic calming EMR
- 8365 Security EMR
- 8370 Public Spaces Strategy EMR
- 8450 Natural BG setup EMR

4 Summary of Receipts & Payments to 4 Sep for this FY

Page 3 contains the summary of the receipts – comments in red

Pages 4 & 5 contains the summary of the payments – comments in red. Note that, as usual, the variances after “800 EMRs” are strongly skewed by the fact that the EMR spends have no associated budget.

Page 6 contains the Reserves Balances – comments in red.

Summary of Receipts

4 September 2025 (2025-2026)

Cost Centre Group - Income

Cost Centre Group - Income		Receipts		Net Position	
Code	Title	Budgeted	Actual	+/- Under/over spend	
100 General Income					
1010	Bank Interest	9,000.00	11,955.73	2,955.73	(32%)
1030	Community Centre Car Park Income	11,000.00	7,128.00	-3,872.00	(-35%)
1040	Events Income	100.00		-100.00	(-100%)
1050	Grants/S106/Donations		1,000.00	1,000.00	
					(N/A)
1070	Miscellaneous Income / Other	100.00	33.35	-66.65	(-66%)
1080	Precept	199,586.00	99,793.00	-99,793.00	(-50%)
1090	Property Income	10,000.00	470.33	-9,529.67	(-95%)
1100	Loan Repayments				(N/A)
1999	VAT Refund		-21,171.55	-21,171.55	(N/A)
SUB TOTAL		229,786.00	99,208.86	-130,577.14	(-56%)

Comment
57.5% of FY left

MIGGS donation for costs
associated with various
projects and benches

200 Burial Ground Income

2010 WHBG Grazing & Miscellaneous Income			(N/A)	
2020 WHBG Interments and Plots	17,000.00	4,574.00	-12,426.00	(-73%)
2030 WHBG Memorials; Including Bench Donations	3,000.00	539.00	-2,461.00	(-82%)
SUB TOTAL	20,000.00	5,113.00	-14,887.00	(-74%)

600 Facilities

6150 Street Furniture inc Seats & Bins		2,000.00	2,000.00	(N/A)
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MIGGS donation to increase
number of benches in the
village

Summary of Receipts

NET TOTAL	249,786.00	106,321.86	-143,464.14	(-58%)
V.A.T.		37,658.45		
GROSS TOTAL		143,980.31		

Summary of Payments

4 September 2025 (2025-2026)

Cost Centre Group - expenditure		Payments	Net Position		Comment
Code	Title	Budgeted	Actual	+/- Under/over spend	57.5% of FY left
300 Administration					
3000	Office Rent	7,000.00	3,500.00	3,500.00 (50%)	
3010	Allowances, Expenses & Training	1,500.00	36.99	1,463.01 (97%)	
3020	Awards and honours			(N/A)	
3040	Election Fees			(N/A)	
3050	Hire of Meeting Room	700.00		700.00 (100%)	
3060	Postage, copies, stationery and printing	600.00	467.18	132.82 (22%)	
3070	Advertising & Publications	1,500.00	201.60	1,298.40 (86%)	
3080	Subscriptions	1,200.00	339.50	860.50 (71%)	
3090	Legal Fees	3,000.00	2,063.50	936.50 (31%)	
3100	Rates and Taxes	400.00	1,044.89	-644.89 (-161%)	OJFS still not sold
3110	Website	1,000.00		1,000.00 (100%)	
3120	Annual Meeting of the Parish	500.00	329.32	170.68 (34%)	
SUB TOTAL		17,400.00	7,982.98	9,417.02 (54%)	
400 General Finance and Grants					
4010	Audit and Accountancy	2,500.00	425.00	2,075.00 (83%)	
4020	Bank Charges	60.00	53.00	7.00 (11%)	
4040	Miscellaneous Expenditure	250.00	533.80	-283.80 (-113%)	Remembrance day
4050	S137 and Other (Non-Grant) Payments			(N/A)	
4060	Staff Costs	90,420.00	26,339.97	64,080.03 (70%)	
4070	Transport S26-29 LGR Act 1997	1,000.00		1,000.00 (100%)	
4080	Loans to Local Organisations			(N/A)	
4090	Grants under General Powers of Competence	5,000.00	3,500.00	1,500.00 (30%)	
SUB TOTAL		99,230.00	30,851.77	68,378.23 (68%)	
500 Burial Ground Expenses					
5010	WHBG General Maintenance	750.00		750.00 (100%)	
5020	WHBG Mowing, Hedges, Trees	4,000.00	1,975.07	2,024.93 (50%)	
5030	WHBG Plot Preparation	6,000.00	310.00	5,690.00 (94%)	
5040	WHBG Waste	1,000.00	486.86	513.14 (51%)	
5050	WHBG - Utilities	1,000.00	15.01	984.99 (98%)	
5060	WHBG - Staff Costs	5,348.00	886.47	4,461.53 (83%)	
5070	WHBG subscriptions	235.00	226.00	9.00 (3%)	
5080	WHBG administration		713.27	-713.27 (N/A)	Scribe accounts burials functi
SUB TOTAL		18,333.00	4,612.68	13,720.32 (74%)	
600 Facilities					
6010	Community Centre Car Park	5,000.00	1,598.50	3,401.50 (68%)	
6020	Defibrillator	500.00	468.00	32.00 (6%)	
6030	General Maintenance & Repair	5,000.00	1,062.67	3,937.33 (78%)	
6040	Grass/Hedge Cutting, Weeding & Fertilising.	20,000.00	8,924.93	11,075.07 (55%)	
6050	Fences/Gates	350.00		350.00 (100%)	
6060	Pedestrian Safety Projects	3,000.00	650.00	2,350.00 (78%)	
6070	Inspections Surveys & Reports	2,000.00	399.00	1,601.00 (80%)	
6080	Insurance	1,850.00		1,850.00 (100%)	
6090	Office Equipment	2,500.00		2,500.00 (100%)	
6095	Office relocation	1,300.00		1,300.00 (100%)	
6100	Playground Equipment Maintenance	1,000.00		1,000.00 (100%)	
6110	Cleaning & Associated Supplies	500.00	65.11	434.89 (86%)	
6130	Security, Fire & Safety	110.00	52.80	57.20 (52%)	

6140 Software and back-ups	4,000.00	1,125.12	2,874.88	(71%)
6150 Street Furniture inc Seats & Bins	2,000.00	587.16	1,412.84	(170%)
6160 Street Lighting - maintenance / repairs	15,000.00	3,852.75	11,147.25	(74%)
6180 Street Lighting - Electricity	22,063.00	7,269.86	14,793.14	(67%)
6190 Telephone & Internet	500.00	185.19	314.81	(62%)
6200 Traveller Eviction & Cleanup				(N/A)
6210 Tree surveys	1,500.00		1,500.00	(100%)
6220 Utilities - Gas, Water, Electricity	10,000.00	3,907.04	6,092.96	(60%)
6230 Vandalism	500.00		500.00	(100%)
6240 Waste / Litter / Street Cleaning	10,000.00	2,323.03	7,676.97	(76%)
6250 Environmental projects				(N/A)
6260 Village Planting,Hanging Baskets & Planters	5,000.00	4,602.00	398.00	(7%)
6270 Christmas Trees/Lights				(N/A)
SUB TOTAL	113,673.00	37,073.16	76,599.84	(69%)

700 Neighbourhood Plan

7020 GNP Review Preparation				(N/A)
7040 GNP evidence Website	150.00	61.47	88.53	(59%)
SUB TOTAL	150.00	61.47	88.53	(59%)

800 EMRs

8105 Playgrounds equipment EMR				(N/A)	no budgets for EMR spends
8150 Public Buildings EMR				(N/A)	
8170 Street Light Replacements EMR		33,829.76	-33,829.76	(N/A)	
8210 Trees EMR		5,362.91	-5,362.91	(N/A)	
8340 Car Park Resurfacing EMR				(N/A)	
8345 CIL Receipts EMR				(N/A)	
8346 Sheepcot improvements EMR				(N/A)	
8348 Playgrounds refurbishment EMR		204,477.20	-204,477.20	(N/A)	
8349 Traffic calming EMR				(N/A)	
8350 Pedestrian Safety (MIGGS) EMR				(N/A)	
8360 Office relocation (OCC Cllr Priority Fund)				(N/A)	
8365 Security EMR				(N/A)	
8370 Public Spaces Strategy EMR				(N/A)	
8425 Freedom of Goring EMR	1,000.00		1,000.00	(100%)	
8441 WHBG OCC Cllr Priority Fund 467		240.00	-240.00	(N/A)	
8450 Natural BG setup EMR				(N/A)	
SUB TOTAL	1,000.00	243,909.87	-244,909.87	(-24290%)	

Summary of Expenditure

NET TOTAL	249,786.00	324,491.93	-72,705.93	(-29%)
V.A.T.		55,678.40		
GROSS TOTAL		380,170.33		

Reserves Balance

4 September 2025 (2025-2026)

Reserve	Opening	Transfers	Spend	Receipts	Current
Capital					
310 Operating (General) Reserve		71,554.50			71,554.50
Total	0.00	71,554.50			71,554.50
Earmarked					
320 EMR Operating Reserve	71,464.00	-71,464.00			
325 EMR Tree felling/pruning/replacement	9,474.50		5,362.91		4,111.59
330 EMR Playground Equipment	27,000.00				27,000.00
340 EMR Car Park Reserves	12,502.51	1,500.00			14,002.51
345 EMR Community Infrastructure Levy	79,091.20	-79,091.20			
350 EMR Pedestrian Safety Projects (MIGGS)	511.17				511.17
355 EMR Street Lighting Replacement	22,836.51	25,361.89	33,829.76		14,368.64
365 EMR Security	3,249.04				3,249.04
370 EMR Public Spaces Strategy	11,007.37	7,500.00			18,507.37
385 EMR WHBG Reserved Plots	5,500.00				5,500.00
410 EMR WHBG - 99Y Maintenance	7,000.00	1,000.00			8,000.00
415 EMR Public Buildings	10,180.00				10,180.00
425 EMR Freedom of Goring		1,000.00			1,000.00
430 EMR Previous Financial Year Commitments					
435 EMR Sheepcot Recreation Ground	37,514.13	-37,514.13			
346 EMR Sheepcot improvements	22,457.00	17,557.13			40,014.13
348 EMR Playground refurbishment	70,991.31	133,008.69	204,477.20		-477.20
349 EMR Traffic calming	14,811.75				14,811.75
440 EMR Environmental projects	10,000.00	-10,000.00			
347 EMR WHBG Natural Burials setup		15,000.00			15,000.00
441 EMR WHBG (OCC Cllr Priority Fund 467)	3,205.00		240.00		2,965.00
360 EMR Office relocation (OCC Cllr Priority Fund)	1,535.19				1,535.19
Total	420,330.68	3,858.38	243,909.87		180,279.19
TOTAL RESERVE	420,330.68	75,412.88	243,909.87		251,833.69
GENERAL FUND	includes 49,649 VAT recoverable				56,369.61
TOTAL FUNDS					308,203.30