



Summary

This report is an update on that provided to the Council meeting on 8th September and is based on a fuller and more thorough analysis of the current position and forecast to year-end (the reports are provided to the Committee).

The overall position is that:

Income is forecast to be approx. £9,000 below budget.

Expenditure is forecast to be approx. £8,500 below budget.

With the result that the out-turn is only marginally below budget, £400.

Details - Income

The major component of income is the Precept, which is set and confirmed before start of year, at £141,100, paid in two instalments: 1st April and 1st October.

Variances:

- VAT reclaim (for 2025/26) - £1,400 below budget
The claim submitted in June for £2,660
- CIL payments - £2,000 below budget
These are for major developments in the Parish; the known development being the Avondale Garage site. A payment of one instalment of £2,500 is now forecast (as the houses are now for sale, which I believe triggers payment). Note that I believe a further payment will be due, but I have not assumed this in the forecast.
- Rhymes and Sports Facilities rental - £1,500 below budget
Owing to:
 - Lower use of the Rhymes than expected.
 - Of which, more use is discounted, being of community value.
 - An over-optimistic budget figure
- Projects - £3,800 below budget
 - Cancellation of the Summer Party (albeit balanced by reduced costs)
£5,600 below budget
 - Unbudgeted income from sponsorship of Batheaston Times (see paper, 7.3)
£1,800 above budget

Expenditure

Variances:

- Staffing Costs - £1,850 below budget
Largely due to phasing of HMRC direct debit payments
(Note also that the National Pay Award was approved in late August. The headline award is 3.3% rise, with a slightly larger impact on the Council owing to deletion of the lowest scale point, resulting in a larger increase for 2 of our staff. The end result is in line with budget.)

- Admin - £800 below budget
Software and subscriptions both below budget (£550 and £400 resp)
- Sports and Recreation (including the Rhymes Pavilion and Playground) - £750 below budget
Underspend in most areas
(see paper at 7.3 ref the Rhymes Pavilion)
- Riverside - £2,850 over budget
 - £1,026 electrical repair work for the Public Conveniences unbudgeted and should perhaps been treated as exceptional.
 - Weekly clean of Public Conveniences - £1,300 over budget
See paper, 7.3.
- Exceptional Expenditure - £6,000 over budget
- Projects - £13,000 under budget
 - See note below.
- Community Grants are forecast as budgeted, although Council has the discretion to allocate above or below budget.

Notes:

- The budgeting and use of “Exceptional Expenditure” and “Projects” needs some improvement; to be included in process for the budget next year.

Recommendations

Council is asked **to note the report**, and to request further actions and information of the Clerk.

Richard Maccabee,
Parish Clerk and Responsible Finance Officer
14th September 2026