

Brantham Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

06 October 2026 (2026-2027)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15	Payroll costs					414.00	-414.00	-414.00 (N/A)
16	Audit				800.00	839.00	-39.00	-39.00 (-4%)
17	Hall Hire				720.00	333.00	387.00	387.00 (53%)
18	Insurance				5,214.00	3,505.88	1,708.12	1,708.12 (32%)
19	Office Allowance				312.00	156.00	156.00	156.00 (50%)
20	Petrol/Travel				50.00		50.00	50.00 (100%)
21	Postage				25.00	25.95	-0.95	-0.95 (-3%)
22	Telephone				84.00	43.74	40.26	40.26 (47%)
23	Stationary				200.00	8.95	191.05	191.05 (95%)
24	Website/Email				600.00	510.20	89.80	89.80 (14%)
25	Training				1,000.00	383.50	616.50	616.50 (61%)
26	GDPR costs				40.00	47.00	-7.00	-7.00 (-17%)
27	Miscellaneous							(N/A)
28	Staff recruitment							(N/A)
29	Election costs							(N/A)
30	Councillor expenses				100.00		100.00	100.00 (100%)
31	Office Purchases				200.00	224.23	-24.23	-24.23 (-12%)
55	Microsoft 365				124.00	112.14	11.86	11.86 (9%)
58	Scribe accounting				484.00		484.00	484.00 (100%)
74	Bank Charges					53.84	-53.84	-53.84 (N/A)
80	Canva							(N/A)
SUB TOTAL					9,953.00	6,657.43	3,295.57	3,295.57 (33%)

Earmarked Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10	CIL					3,283.80	-3,283.80	-3,283.80 (N/A)
41	Horticulture							(N/A)
56	BDC CIL							(N/A)
67	Legal costs		3,034.00	3,034.00		4,316.50	-4,316.50	-1,282.50 (N/A)
76	Horticultural spend							(N/A)
77	Village Hall Reserves							(N/A)
82	Computer/Office Costs							(N/A)
83	Election costs							(N/A)
84	Roads							(N/A)
85	Lighting							(N/A)
86	Village Hall Projects							(N/A)
SUB TOTAL			3,034.00	3,034.00		7,600.30	-7,600.30	-4,566.30 (N/A)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	92,054.00	92,054.00					(0%)
2	Bank Interest	1,500.00	698.75	-801.25				-801.25 (-53%)
3	Braunswick Road Contribution	150.00	150.00					(0%)

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4	Highcliff Lease	6,800.00	2,730.30	-4,069.70	-4,069.70 (-59%)
5	VAT Reclaimed				(N/A)
6	Recycling	300.00	634.00	334.00	334.00 (111%)
7	Scouts Ground Rent	1.00		-1.00	-1.00 (-100%)
8	Private Road Contribution	40.00		-40.00	-40.00 (-100%)
9	Wayleaves				(N/A)
48	BMCIC Rent	1,650.00	825.00	-825.00	-825.00 (-50%)
49	Miscellaneous Income				(N/A)
59	BMCIC Insurance repayment	2,273.37	2,273.37		(0%)
60	LPF Hire deposit		150.00	150.00	150.00 (N/A)
75	LPF Hire	500.00	200.00	-300.00	-300.00 (-60%)
78	Memorial Bench				(N/A)
SUB TOTAL		105,268.37	99,715.42	-5,552.95	-5,552.95 (-5%)

Other items

Code	Title	Receipts			Payments			Net Position +/- Under/over spend
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	
44	SID Maintenance				500.00		500.00	500.00 (100%)
45	Defibrillator Maintenance				500.00		500.00	500.00 (100%)
51	Parish Plan				1,000.00	29.59	970.41	970.41 (97%)
61	LPF Hire deposit							(N/A)
64	Contingency/Unanticipated spen		984.57	984.57	9,440.00	1,458.69	7,981.31	8,965.88 (94%)
66	Christmas event supplies				100.00		100.00	100.00 (100%)
71	Seasonal Displays				500.00		500.00	500.00 (100%)
SUB TOTAL			984.57	984.57	12,040.00	1,488.28	10,551.72	11,536.29 (95%)

Services

Code	Title	Receipts			Payments			Net Position +/- Under/over spend
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	
35	BDC Litter bin emptying				3,500.00	4,536.00	-1,036.00	-1,036.00 (-29%)
36	Litter purchases							(N/A)
37	Playground inspection				180.00	196.59	-16.59	-16.59 (-9%)
38	Playground equipment/repairs				1,500.00	298.38	1,201.62	1,201.62 (80%)
39	BLC Grounds Maintenance				480.00	240.00	240.00	240.00 (50%)
40	GPL Play area rent				10.00	10.00		(0%)
42	SCC Street lighting				1,278.00		1,278.00	1,278.00 (100%)
43	Village Hall Maintenance Grant							(N/A)
47	Village Grounds Maintenance				3,000.00	1,350.00	1,650.00	1,650.00 (55%)
53	CCTV Costs				850.00	162.00	688.00	688.00 (80%)
SUB TOTAL					10,798.00	6,792.97	4,005.03	4,005.03 (37%)

Skate Park Project

Code	Title	Receipts			Payments			Net Position +/- Under/over spend
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	
73	Skate Park		43,232.74	43,232.74				43,232.74 (N/A)

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SUB TOTAL	43,232.74	43,232.74		43,232.74 (N/A)
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Staff Costs

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11	Clerk/RFO Salary				26,120.00	11,879.80	14,240.20	14,240.20 (54%)
12	Litter Picker Salaries				13,832.00	4,742.32	9,089.68	9,089.68 (65%)
13	Employers PAYE & NI				10,644.00	6,000.83	4,643.17	4,643.17 (43%)
14	Staff Pensions				6,424.00	4,061.14	2,362.86	2,362.86 (36%)
62	Assistant Clerk - Salary				6,000.00	2,207.04	3,792.96	3,792.96 (63%)
79	VH Manager				4,500.00	2,164.00	2,336.00	2,336.00 (51%)
SUB TOTAL					67,520.00	31,055.13	36,464.87	36,464.87 (54%)

Subscriptions/Grants/Donations

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32	SALC subscription				903.00	918.18	-15.18	-15.18 (-1%)
33	SLCC Subscription				300.00	253.00	47.00	47.00 (15%)
34	Donations				2,500.00	1,605.00	895.00	895.00 (35%)
50	Brantham Open Spaces Group				1,200.00	307.74	892.26	892.26 (74%)
57	BDC CIL Grants							(N/A)
81	Village Events		607.00	607.00	2,000.00	809.67	1,190.33	1,797.33 (89%)
SUB TOTAL			607.00	607.00	6,903.00	3,893.59	3,009.41	3,616.41 (52%)

Summary

NET TOTAL	105,268.37	147,573.73	42,305.36	107,214.00	57,487.70	49,726.30	92,031.66
V.A.T.					2,731.91		
GROSS TOTAL		147,573.73			60,219.61		

PAPER 6: A briefing paper for Councillors on the Budget Monitoring Exercise Quarter 2 for 2026-27

Introduction

The budget is a key part of the Council's plans and must tie in with its policies.

Budget monitoring - reasoning

In accordance with council's own adopted Financial Regulation clause 4.10, the agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against that which was planned for the year under review.

It is the duty of the Responsible Financial Officer (RFO), appointed by the council as a statutory officer, to administer the council's financial affairs in accordance with all Acts, Regulations and proper practices and to ensure the accounting control systems are observed and financial management information is provided to council.

Quarterly reports are provided to council with the aim of:

- Monitoring financial performance, helping to identify potential issues or inefficiencies throughout the year
- Refining budgeting and forecasting processes over time
- Gaining an informed understanding of financial performance as affected by various factors
- Creating more accurate and flexible budgets that better anticipate council's future needs and adapt to different circumstances
- Streamlining variance reporting required for Year-End

QUARTER 2 – Period ending 30 September 2026

Budget reports within Scribe produce a budget monitoring report based on the annual figures.

This provides a comparison between budgeted and actual expenditure per quarter. The reports are presented to council to promote informed decision-making and enhanced financial transparency.

Council is advised to refer to Paper 9 for numerical details of the actual-to-budget monitoring process and to note the figures in that report alongside this narrative report.

This report identifies unexpected variances in income and expenditure and any possible mitigation necessary.

Expenditure:

As of 30 September 2026, marking the end of the second financial quarter of the 2026-27 budget year, Brantham Parish Council's spending is £57,488 against a budget of £53,607. This represents a variance of £3881 (approximately 7%), demonstrating that overall expenditure remains generally aligned with the budget. Whilst individual budget lines may show variations due to the timing of expenditure and income throughout the year, the Council's overall budget is performing well.

In accordance with guidelines issued by Proper Practices, reports on variances in income and expenditure exceeding 15% of the budget (except variances of less than £200) will be reported to council.

Council should note, however, that this is a relatively crude calculation since many budgeted Council costs are annual payments and do not easily fit a quarterly schedule.

However, in accordance with guidelines issued by Proper Practices, reports on variances in income and expenditure exceeding **15%** of the expected budget will be reported to council.

Current spending in budget areas is as follows:

	Budget line	Total Budget for year	Anticipated spend at Q2	Actual Spend at Q2	Variance at Q2
1	Administration	9953	4977	6657	+34%
2	Other Items	12,040	6020	1488	-75%
3	Staff costs	67,520	33,760	31,055	-8%
4	Services	10,798	5399	6793	+26%
5	Skate Park	0	0	0	
6	Subs/Grants/Donations	6903	3452	3894	+13%

Variances exceeding 15% explained:

- 1. Administration:** This budget line shows some overspend. However, this is mostly due to the timing of invoice payments, for example much of the insurance payments have been made for the year. As the budget is set on an annual basis, comparing actual expenditure against an expected quarterly profile can result in apparent variances where expenditure falls earlier or later than anticipated, even though it remains within the overall annual budget.
Council should note that the actual spend includes an annual spend of £414 on payroll costs. Unfortunately this year's budget had not included this cost and actual spend will therefore be slightly over anticipated as a result. This budget line will be included in budget-setting for next year so that this does not occur again.
- 2. Other items:** This budget line shows a significant underspend, largely because there has been minimal expenditure has been incurred against it to date.
Members should note that quarterly financial monitoring does not always reflect the timing of the Council's expenditure, as some costs are incurred later in the financial year.
Payments and receipts in the Contingency/unanticipated spend line include costs for the creation of the Memorial Garden and an annual payment of £100 to Canva to support the creation of promotional materials. This was not anticipated as a spend but will be included as an administration cost in future budgets.
- 3. Services:** Expenditure against this budget line is currently 26% higher than anticipated. Members should note that the annual invoice for litter bin emptying has now been paid and this was significantly higher than anticipated due to higher costs from Babergh District Council. I have also queried the basis of this invoice as I do not believe that their list of bins in Brantham tallies with the one held by the Parish Council. I am currently awaiting a response on this query. Other payments made in this budget line are largely in line with anticipated spend.

Earmarked Reserves:

Annual budget setting does not generally include expenditure from earmarked reserves, and therefore there is no anticipated spend against which this expenditure can be compared. However, Council should note that a significant proportion of the legal costs incurred this year will be covered under the terms of the lease with BMCIC, and there are sufficient funds held in reserves to meet any remaining costs. It is recommended that Council review the earmarked reserve at year-end to determine whether a further allocation should be made to cover potential legal costs in future years.

Income:

The Council's total income budget for the year is £105,268.37, comprising a precept of £92,054 and additional anticipated income of £13,214.37. As at the end of the first quarter, total income received amounts to £99,715. This figure is significantly higher than would normally be expected at this stage of the financial year due to the receipt of £43,184.42 in funding relating to the Skate Park project. Excluding this project-specific income, the Council's income is broadly in line with expectations for the first half of the year.

Summary at period ending 30 September 2026

Variances during this quarterly reporting period are expected due to the routine patterns of expenditure spread over the financial year, resulting in some budget headings being outside the specified tolerances. However, it is important to note that these variances are neither unexpected nor cause for concern. The budget is performing well for this time of the year. There are no concerns that the council should be aware of at this time.

Recommendation at period ending 30 September 2026

Council is recommended to approve the summary of Budget to Actual figures at the period ending 30 September 2026.