FAIR OAK & HORTON HEATH PARISH COUNCIL
2 Knowle Park Lane, Fair Oak, Eastleigh, SO50 7GL (023) 8069 2403
enquiries@fairoak-pc.gov.uk www.fairoak-pc.gov.uk
@fairoakandhortonheathparishcouncil fairoakandhortonheath

SUMMONS

15 October 2026

Dear Member,

You are hereby summoned to attend a meeting of the **FINANCE COMMITTEE** held on Wednesday 21 October 2026 at 10 am at the Parish Office, 2 Knowle Park Lane, Fair Oak.

Joanna Cahill

Joanna Cahill, Finance Officer

PUBLIC INFORMATION: Members of the public are welcome to attend this meeting. The seating capacity of our Conference Room for members of the public is limited under fire regulations to 22.

PUBLIC PARTICIPATION: Members of the public may speak in accordance with the Council's public participation scheme: (a) on items under the Council's remit which are not on the public agenda; and/or (b) on individual items on the public agenda, when the Chairman calls that item. Speeches may not exceed three minutes.

Anyone wishing to attend the meeting or speak in accordance with the Council's public participation scheme, should contact the Finance Officer by emailing finance@fairoak-pc.gov.uk no later than 10.00 Thursday 15th October.

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

To receive declarations of interest and dispensation requests.

3 MINUTES (PAPER A, PAGES 3-5)

To agree the minutes of the meeting held on 28th July 2026

4 PUBLIC PARTICIPATION

To receive any public participation in accordance with the Council's public participation scheme.

5 QUARTERLY FINANCIAL MONITORING REPORT (REPORT B, PAGES 6-19)

To approve the report of the Finance Officer.

6 FOUNTAIN CAFÉ (VERBAL UPDATE)

To review the current costs and budgetary impact of Fountain Café.

7 ELECTION EXPENSES 2027/28 (VERBAL)

To discuss the election expenses for 2027/28

8 WORK PROGRAMME (REPORT C, PAGE 20)

To note the work programme.

Councillors-

Cllr P Barrett

Cllr K Forfar

Cllr H Douglas (Chair)

Cllr T Higby

Cllr S Broomfield

Cllr N Couldrey

Cllr B Tennent

Cllr G Meech

Officers

Mrs J Cahill (RFO)

Andy Lowe Executive Officer

FAIR OAK & HORTON HEATH PARISH COUNCIL
2 Knowle Park Lane, Fair Oak, Eastleigh, SO50 7GL
(023) 8069 2403 enquiries@fairoak-pc.gov.uk
www.fairoak-pc.gov.uk @fairoakandhortonheathparishcouncil

Minutes of the **FINANCE COMMITTEE** meeting held on Tuesday 28 July at 10.00 am at the Parish Office, 2 Knowle Park Lane, Fair Oak

Present: Cllrs Couldrey, Douglas (Chair), Forfar, Tennent

Officers in attendance: Joanna Cahill (Responsible Finance Officer) and Andy Lowe (Executive Officer)

Apologies: Cllrs: Barrett, Higby

Absent: Cllrs: Broomfield, Meech

1. DECLARATIONS OF INTEREST

There were none

2. MINUTES OF MEETINGS (PAPER A)

RESOLVED:

That the minutes of the meeting held on 6th March 2026 be agreed

3. PUBLIC PARTICIPATION

There were no members of public present.

4. FINANCIAL MONITORING REPORT

The Finance Officer provided Councillors with an update on the Council's financial position, noting that income was currently ahead of expenditure and that over £4,000 of additional, unbudgeted income had been received.

A number of expenditure areas were highlighted, including legal costs relating to asset transfers, with the expected £750 per land transfer reimbursement from Eastleigh Borough Council helping to offset these costs.

Vehicle insurance was also highlighted as being over budget due to increased premiums across the sector, while Pavilion Maintenance was slightly above budget due to the installation of the drinking water fountain.

Councillors were advised of the £39,954 expenditure on two replacement vehicles, following the agreed part-exchange of three existing vehicles.

The General Reserve had improved significantly and currently stood at £420,860, with additional

contingency included within the 2026/27 budget. Bank balances as at 15 July were also noted.

Overall, the Council's financial position was considered strong, with healthy cash balances and an appropriate level of reserves.

RESOLVED:

That the latest budget position as set out in Report B be noted.

5. FINANCE RISK ASSESSMENT

The Committee considered the Financial Risk Assessment for the 2026/27 financial year.

No changes had been made to the Finance Risk Assessment. However, the Council's risk profile will continue to be monitored following the transfer of assets, and the Risk Assessment will be updated where necessary.

RESOLVED

That the Finance Risk assessment set out in Report C be approved.

6. FINANCE REGULATIONS

The Committee considered the Financial Regulations for the 2026/27 financial year.

The Responsible Finance Officer outlined the key changes introduced by the Practitioners' Guide and the latest NALC Model Financial Regulations, both of which aimed to strengthen financial governance and enhance transparency for local councils.

RESOLVED

That the Finance Regulations set out in Report D be approved.

7. RFO PROTOCOL

The Committee considered the RFO Protocol for the 2026/27 financial year

RESOLVED

That the RFO Protocol set out in Report E be approved.

8. INTERNAL CONTROLS

The Committee considered the Internal Controls Policy for the 2026/27 financial year.

It was noted that the changes were largely to the wording to ensure the Internal Controls were more closely aligned with the Council's Financial Regulations, RFO Protocol, Standing Orders and Scheme of Delegation. The amendments also improve transparency, clarify responsibilities and strengthen audit trails.

RESOLVED:

That the Internal controls 2026/2027 as set out in Report F be approved.

60 WORK PROGRAMME

Members acknowledged the Work Programme.

It was recommended that an additional Finance Committee meeting be scheduled for October to allow sufficient time for appropriate discussions around the 2027/28 budget-setting process to support the Budget Task and Finish Group, to provide an opportunity for quarterly monitoring and review of the Council's current financial position.

It was confirmed that the Budget Task and Finish Group would comprise the following Councillors: Couldrey, Douglas, Forfar, Higby and Tennent.

RESOLVED:

That the Work Programme set out in Report G be approved.

Signed …… Chair

Dated:

Accessibility - should you need to view these minutes in an alternative format please contact: The Deputy Clerk by email at **deputyexec@fairoak-pc.gov.uk**

FINANCE COMMITTEE – 21 OCTOBER 2026

FINANCIAL MONITORING REPORT – FINANCIAL COMMENTARY FOR THE PERIOD 1 APRIL 2026 TO 30 SEPTEMBER 2026

1 RECOMMENDATION

1.1 The Committee is recommended to note the Council's financial position as at 30 September 2026, as detailed in Appendix 1 to this report.

2 INTRODUCTION

2.1 This report reviews the Parish Council's financial performance against the approved budget for the 2026/27 financial year, with a focus on the position at 30 September 2026.

3 BACKGROUND

3.1 The Council is committed to the prudent management of its finances. The Responsible Finance Officer (RFO) provides monthly updates on the Council's bank balances and BACS transfers. Quarterly budget-monitoring reports complement this process, helping the Council assess financial performance, identify significant variances and inform budget planning for the forthcoming financial year.

4 PRECEPT 2026/27

4.1 The Council agreed a precept of £991,200 for the 2026/27 financial year.

4.2 Income

4.2.1 As at 30 September 2026, the Council's income totalled £1,031,546, compared with a full-year budget of £1,016,200.

4.2.2 Table 1 summarises the principal variances in income against budget.

Table 1: Principal Income Variances Against Budget

Income stream	Income to date	Full year Budget	Variance to date	Comments
Interest Received	£5,908	£14,000	-£8,092	Interest income is below the full-year budget at this point in the year. Receipts will continue to be monitored as the year progresses.

Football	£662	£4,500	-£3,838	Invoices for the current season have not yet been issued. Income is therefore expected to increase as the season progresses.
Other income	£27,103	£0	£27,103	Other income includes £18,016 in combined contributions from Eastleigh Borough Council and Hampshire County Council towards the cemetery pathway; £3,000 from Eastleigh Borough Council towards the Lapstone drainage works; £1,000 from the ice cream van at the Splash Pad; and £1,000 from the Caribbean food truck. The remaining balance relates to reimbursement from the café for water usage.
Parish Office Hire	£2,360	£10,000	-£7,640	Income is below the expected level at the halfway point of the financial year. A targeted marketing campaign has been identified to raise awareness, increase promotion and encourage greater use of the facility.
Woodlands Hire	£16,273	£49,000	-£32,727	As noted above
Horton Heath CC Hire	£13,995	£31,200	-£17,205	As noted above.
Allotment	£1,586	£4,000	-£2,414	Allotment invoices were

Income				issued at the end of September. Income from allotment holders has therefore only recently begun to be received.
Cemetery	£10,280	£18,000	-£7,721	Cemetery income is broadly in line with the expected position at the halfway point of the financial year.

4.3 Expenditure

4.3.1 Expenditure to 30 September 2026 totalled £585,713 against a full-year budget of £1,128,500, representing approximately 52% of the annual budget. Several individual budget codes show expenditure above the year-to-date budget profile. The most significant variances are summarised in Table 2.

Table 2 summarises expenditure budget lines with overspends exceeding £1,000.

Table 2: Expenditure Budget Lines with Overspends Exceeding £1,000

Expenditure	Year to date	Full year Budget	Variance to date	Comments
Legal & Professional	£6,075	£5,000	-£1,075	The overspend relates to legal fees associated with the asset transfers. At the date of this report, Eastleigh Borough Council is expected to reimburse £750 per transfer, with the total reimbursement anticipated to be £4,000.
Contract cleaning	£2,021	£0	-£2,021	No budget was allocated for contract cleaning because, at the time the budget was prepared, it had not been confirmed whether the service would continue to be contracted out or brought in-house.

				Following a review of staffing arrangements and operational efficiencies, the Council has continued to use ACOL to provide cleaning services across its sites. These costs are offset by staffing savings and therefore reflect a different allocation of resources rather than wholly additional expenditure.
Vehicle Insurance	£7,722	£5,000	-£2,722	Vehicle insurance expenditure is above budget. This may reflect wider increases in insurance premiums, higher repair and replacement costs, and the risk profile of the Council's ageing vehicle fleet. The anticipated cost pressure should be taken into account when preparing the 2027/28 budget.
Repairs – Pavilion	£4,497	£3,000	-£1,497	Expenditure included £3,266 for the Lapstone Pavilion renovation works, which was subsequently reimbursed by the LAC, and a further £970 for repairs to the Pavilion steps.
Equipment purchases	£37,376	£30,000	-£7,376	Expenditure included £2,000 for a new mower and £1,700 for hedge trimmers. Two vehicles were also replaced under a part-exchange

				agreement with Wildwood, at a total cost of £33,000.
Security	£9,391	£5,000	-£4,391	Costs relate to security services provided by Section 23 and repairs to the gate following damage caused by an unauthorised encampment.
Café – general Maintenance	£11,388	£1,500	-£9,888	Expenditure comprised £4,400 for replacement exit doors and £6,988 for replacement of the pathway.

4.4 Account Balances

4.5 The balances held in the Council's accounts as at 30 September 2026 were as follows:

- Current Account: £539,635
- Premier Account: £88,429
- Public Sector Account: £241,723

5 SUMMARY

5.1 At the halfway point of the financial year, the Council's overall financial position remains positive, with approximately 52% of the full-year expenditure budget spent. Although some individual budget codes are above budget, these variances are being monitored.

5.2 The Council also expects to receive further sums in connection with the asset transfers. These receipts will provide additional financial support as the parish continues to grow. Where previous budget monitoring has identified areas of volatility, budget allocations and contingencies have been reviewed to support effective financial management.

5.3 The Council will continue to pursue opportunities to increase income, including targeted promotion of its hall-hire facilities. Together, these actions support the Council's ongoing commitment to financial sustainability, effective service delivery and prudent use of public funds.

6 FOR FURTHER INFORMATION

6.1 Joanna Cahill, Responsible Finance Officer | finance@fairoak-pc.gov.uk

Fair Oak & Horton Heath Parish Council

Detailed Income & Expenditure by Budget Heading 01/10/2026

Month No: 7 **Cost Centre Report**

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Income								
1076	Precept	632,716	991,200	991,200	0			100.0%	
1090	Interest Received	10,932	5,908	14,000	8,092			42.2%	
1300	Football Income	3,045	662	4,500	3,838			14.7%	
1310	Cricket Income	4,500	5,021	4,500	(521)			111.6%	
1550	Tennis Income	2,375	1,652	2,000	348			82.6%	
1900	Other Income	30,501	27,103	0	(27,103)			0.0%	
1905	Section 106 Income	54,091	0	0	0			0.0%	
	Income :- Income	**738,160**	**1,031,546**	**1,016,200**	**(15,346)**			**101.5%**	**0**
	Net Income	**738,160**	**1,031,546**	**1,016,200**	**(15,346)**				
6000	plus Transfer from EMR	2,780	0	0	0				
	Movement to/(from) Gen Reserve	**740,940**	**1,031,546**	**1,016,200**	**(15,346)**				
110	Administration								
4000	Salaries	345,573	213,778	476,780	263,002		263,002	44.8%	12,526
4010	Employer's Pension	87,119	46,464	91,717	45,253		45,253	50.7%	
4030	Sickness/Holiday Cover	1,550	878	2,000	1,122		1,122	43.9%	
4055	Insurance	18,035	3,920	20,000	16,080		16,080	19.6%	
4060	Audit	3,030	2,480	3,500	1,020		1,020	70.9%	
4070	Legal & Professional Fees	8,159	6,075	5,000	(1,075)		(1,075)	121.5%	
4075	Postage	29	31	150	119		119	20.7%	
4080	Stationery	294	273	500	227		227	54.6%	
4085	Printer Consumables	848	171	780	609		609	21.9%	
4090	Admin Maintenance	1,254	979	1,000	21		21	97.9%	
4095	Bank Charges	33	1	60	59		59	0.9%	
4100	Chairman's Allownace	412	68	400	332		332	16.9%	
4103	Staff Welfare	0	400	1,000	600		600	40.0%	
4105	Conference/Training/Staffing	2,215	2,190	3,000	810		810	73.0%	
4110	Clothing	1,237	309	1,200	891		891	25.8%	
4120	Telephone & Broadband	5,409	688	3,000	2,312		2,312	22.9%	
4125	Mobile Phone	59	0	250	250		250	0.0%	
4132	Subscriptions	3,159	1,128	3,000	1,872		1,872	37.6%	
4133	Software and support	17,466	17,171	18,500	1,329		1,329	92.8%	
4440	Contract cleaning	0	2,201	0	(2,201)		(2,201)	0.0%	
4990	Sundry Expenses	223	45	250	205		205	18.0%	
	Administration :- Indirect Expenditure	**496,103**	**299,250**	**632,087**	**332,837**	**0**	**332,837**	**47.3%**	**12,526**
	Net Expenditure	**(496,103)**	**(299,250)**	**(632,087)**	**(332,837)**				
6000	plus Transfer from EMR	33,823	12,526	0	(12,526)				
	Movement to/(from) Gen Reserve	**(462,280)**	**(286,724)**	**(632,087)**	**(345,363)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
150	Parish Office								
1200	Hiring Fees	5,499	2,360	10,000	7,640			23.6%	
	Parish Office :- Income	**5,499**	**2,360**	**10,000**	**7,640**			**23.6%**	**0**
4395	Business Rates	17,216	16,907	17,750	844		844	95.2%	
4400	Gas	5,102	1,014	1,500	486		486	67.6%	
4405	Electricity	2,090	763	2,500	1,737		1,737	30.5%	
4410	Water	1,513	694	500	(194)		(194)	138.7%	
4415	Repairs	2,938	970	1,000	30		30	97.0%	
4425	Health & Safety	4,555	757	3,500	2,743		2,743	21.6%	
4435	Cleaning	1,065	171	1,000	829		829	17.1%	
4440	Contract cleaning	23,029	9,789	24,000	14,211		14,211	40.8%	
4450	Equipment - Internal	0	0	500	500		500	0.0%	
4680	General Bin Emptying	1,403	914	1,000	86		86	91.4%	
4990	Sundry Expenses	30	66	100	34		34	65.7%	
	Parish Office :- Indirect Expenditure	**58,941**	**32,044**	**53,350**	**21,306**	**0**	**21,306**	**60.1%**	**0**
	Net Income over Expenditure	**(53,442)**	**(29,684)**	**(43,350)**	**(13,666)**				
210	Machinery and Van								
4300	Machinery - General Repairs	3,428	50	4,500	4,450		4,450	1.1%	
4305	Fuel	3,832	3,640	6,000	2,360		2,360	60.7%	
4310	Road Tax	690	720	700	(20)		(20)	102.9%	
4315	Maintenance - Vans	8,168	2,439	5,000	2,561		2,561	48.8%	
4320	Vehicle Insurance	4,766	7,722	5,000	(2,722)		(2,722)	154.4%	
	Machinery and Van :- Indirect Expenditure	**20,884**	**14,570**	**21,200**	**6,630**	**0**	**6,630**	**68.7%**	**0**
	Net Expenditure	**(20,884)**	**(14,570)**	**(21,200)**	**(6,630)**				
230	Crowdhill Community Building								
1200	Hiring Fees	32,689	16,273	49,000	32,727			33.2%	
	Crowdhill Community Building :- Income	**32,689**	**16,273**	**49,000**	**32,727**			**33.2%**	**0**
4120	Telephone & Broadband	49	165	700	535		535	23.6%	
4395	Business Rates	10,729	8,820	11,000	2,180		2,180	80.2%	
4400	Gas	3,075	789	2,000	1,211		1,211	39.4%	
4405	Electricity	3,772	1,372	3,000	1,628		1,628	45.7%	
4410	Water	733	79	400	321		321	19.7%	
4415	Repairs	286	590	800	210		210	73.8%	
4420	CCTV Maintenance	0	0	1,000	1,000		1,000	0.0%	
4425	Health & Safety	3,571	2,355	6,000	3,645		3,645	39.2%	
4435	Cleaning	695	608	700	92		92	86.9%	

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4450	Equipment - Internal	168	0	500	500		500	0.0%	
4455	Equipment - External	2,843	0	500	500		500	0.0%	
4680	General Bin Emptying	1,691	752	2,000	1,248		1,248	37.6%	
4990	Sundry Expenses	0	56	100	44		44	56.3%	
Crowdhill Community Building :- Indirect Expenditure		**27,611**	**15,585**	**28,700**	**13,115**	**0**	**13,115**	**54.3%**	**0**
	Net Income over Expenditure	**5,078**	**688**	**20,300**	**19,612**				
240	Pavilion								
1200	Hiring Fees	0	96	100	4			96.0%	
	Pavilion :- Income	**0**	**96**	**100**	**4**			**96.0%**	**0**
4120	Telephone & Broadband	287	29	300	271		271	9.6%	
4400	Gas	1,739	426	1,500	1,074		1,074	28.4%	
4405	Electricity	1,545	609	1,600	991		991	38.1%	
4410	Water	397	0	500	500		500	0.0%	
4415	Repairs	1,533	4,497	3,000	(1,497)		(1,497)	149.9%	
4420	CCTV Maintenance	1,872	0	1,000	1,000		1,000	0.0%	
4425	Health & Safety	3,199	1,624	3,000	1,376		1,376	54.1%	
4435	Cleaning	258	70	300	230		230	23.3%	
4595	General Maintenance	0	674	0	(674)		(674)	0.0%	
4680	General Bin Emptying	2,484	1,268	2,300	1,032		1,032	55.1%	
	Pavilion :- Indirect Expenditure	**13,313**	**9,197**	**13,500**	**4,303**	**0**	**4,303**	**68.1%**	**0**
	Net Income over Expenditure	**(13,313)**	**(9,101)**	**(13,400)**	**(4,299)**				
250	HHCC								
1200	Hiring Fees	28,088	13,995	31,200	17,205			44.9%	
	HHCC :- Income	**28,088**	**13,995**	**31,200**	**17,205**			**44.9%**	**0**
4120	Telephone & Broadband	233	140	700	560		560	20.0%	
4395	Business Rates	3,044	2,822	3,400	578		578	83.0%	
4400	Gas	2,477	433	2,500	2,067		2,067	17.3%	
4405	Electricity	2,912	1,578	2,500	922		922	63.1%	
4410	Water	2,357	144	400	256		256	36.1%	
4415	Repairs	462	112	1,500	1,388		1,388	7.5%	
4425	Health & Safety	6,952	4,500	5,000	500		500	90.0%	
4435	Cleaning	130	60	100	40		40	60.0%	
4450	Equipment - Internal	0	0	50	50		50	0.0%	
4595	General Maintenance	0	0	300	300		300	0.0%	
4680	General Bin Emptying	1,242	630	1,500	870		870	42.0%	
4990	Sundry Expenses	175	0	100	100		100	0.0%	
	HHCC :- Indirect Expenditure	**19,983**	**10,419**	**18,050**	**7,631**	**0**	**7,631**	**57.7%**	**0**
	Net Income over Expenditure	**8,104**	**3,577**	**13,150**	**9,573**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
280	Other Properties								
4480	Bus Shelters	0	0	100	100		100	0.0%	
4485	Memorial	0	(205)	50	255		255	(410.0%)	
4490	Memorial Clock	0	0	600	600		600	0.0%	
4505	Village Flowers	606	0	3,000	3,000		3,000	0.0%	
4506	Defibs	0	523	1,000	477		477	52.3%	
	Other Properties :- Indirect Expenditure	**606**	**318**	**4,750**	**4,432**	**0**	**4,432**	**6.7%**	**0**
	Net Expenditure	**(606)**	**(318)**	**(4,750)**	**(4,432)**				
290	General Grounds Maintenance								
4530	Equipment - Purchases	23,466	37,376	30,000	(7,376)		(7,376)	124.6%	
4535	Equipment - Maintenance	5,269	1,541	8,000	6,459		6,459	19.3%	
4540	Materials	5,638	2,669	5,000	2,331		2,331	53.4%	
4595	General Maintenance	0	170	0	(170)		(170)	0.0%	
	General Grounds Maintenance :- Indirect Expenditure	**34,373**	**41,757**	**43,000**	**1,243**	**0**	**1,243**	**97.1%**	**0**
	Net Expenditure	**(34,373)**	**(41,757)**	**(43,000)**	**(1,243)**				
300	Lapstone Playing Fields								
4575	Cricket (Winter)	547	1,468	2,000	532		532	73.4%	
4580	Football	0	0	500	500		500	0.0%	
4585	Tennis	1,156	789	1,200	411		411	65.8%	
4590	Pitch Maintenance	1,921	444	3,000	2,556		2,556	14.8%	
4595	General Maintenance	469	0	1,000	1,000		1,000	0.0%	
4600	Dog Bin Emptying	0	0	300	300		300	0.0%	
4670	Signs & Bins	0	0	50	50		50	0.0%	
4680	General Bin Emptying	0	0	300	300		300	0.0%	
	Lapstone Playing Fields :- Indirect Expenditure	**4,092**	**2,702**	**8,350**	**5,648**	**0**	**5,648**	**32.4%**	**0**
	Net Expenditure	**(4,092)**	**(2,702)**	**(8,350)**	**(5,648)**				
310	Knowle Park								
4595	General Maintenance	3,862	1,561	17,000	15,439		15,439	9.2%	
4630	Fencing	0	805	500	(305)		(305)	160.9%	
4635	Security	4,173	9,391	5,000	(4,391)		(4,391)	187.8%	
4640	Water Supply -White Tree Close	9	0	100	100		100	0.0%	
4645	Seating/Bins	0	455	500	45		45	91.0%	
4670	Signs & Bins	180	476	100	(376)		(376)	475.9%	
	Knowle Park :- Indirect Expenditure	**8,224**	**12,687**	**23,200**	**10,513**	**0**	**10,513**	**54.7%**	**0**
	Net Expenditure	**(8,224)**	**(12,687)**	**(23,200)**	**(10,513)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
320	New Century Park								
4420	CCTV Maintenance	0	0	1,000	1,000		1,000	0.0%	
4595	General Maintenance	855	0	1,000	1,000		1,000	0.0%	
4680	General Bin Emptying	0	0	200	200		200	0.0%	
	New Century Park :- Indirect Expenditure	**855**	**0**	**2,200**	**2,200**	**0**	**2,200**	**0.0%**	**0**
	Net Expenditure	**(855)**	**0**	**(2,200)**	**(2,200)**				
330	Knowle Hill								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Knowle Hill :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
360	Oak Walk								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Oak Walk :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
370	Daisy Dip								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Daisy Dip :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
380	Wyvern Meadow								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Wyvern Meadow :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
400	Play Areas General								
4750	ROSPA Fees	532	0	900	900		900	0.0%	
	Play Areas General :- Indirect Expenditure	**532**	**0**	**900**	**900**	**0**	**900**	**0.0%**	**0**
	Net Expenditure	**(532)**	**0**	**(900)**	**(900)**				
410	New Century Park Play Area								
4595	General Maintenance	0	0	500	500		500	0.0%	
4993	New Century Park Playarea	0	0	500	500		500	0.0%	
	New Century Park Play Area :- Indirect Expenditure	**0**	**0**	**1,000**	**1,000**	**0**	**1,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(1,000)**	**(1,000)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
420	Dean Road Play Area								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Dean Road Play Area :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
430	Meadowsweet Way Play Area								
4595	General Maintenance	0	0	250	250		250	0.0%	
	Meadowsweet Way Play Area :- Indirect Expenditure	**0**	**0**	**250**	**250**	**0**	**250**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(250)**	**(250)**				
440	Knowle Park Play Area								
4595	General Maintenance	555	0	1,000	1,000		1,000	0.0%	
4670	Signs & Bins	0	0	100	100		100	0.0%	
4675	Signs	0	0	50	50		50	0.0%	
4770	Skatepark	315	0	500	500		500	0.0%	
	Knowle Park Play Area :- Indirect Expenditure	**870**	**0**	**1,650**	**1,650**	**0**	**1,650**	**0.0%**	**0**
	Net Expenditure	**(870)**	**0**	**(1,650)**	**(1,650)**				
450	Pembers Hill Church Yard								
4595	General Maintenance	0	0	100	100		100	0.0%	
	Pembers Hill Church Yard :- Indirect Expenditure	**0**	**0**	**100**	**100**	**0**	**100**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(100)**	**(100)**				
460	Pembers Hill Drive								
4595	General Maintenance	0	0	500	500		500	0.0%	
	Pembers Hill Drive :- Indirect Expenditure	**0**	**0**	**500**	**500**	**0**	**500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(500)**	**(500)**				
465	Pembers Hill Farm								
4595	General Maintenance	0	0	500	500		500	0.0%	
	Pembers Hill Farm :- Indirect Expenditure	**0**	**0**	**500**	**500**	**0**	**500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(500)**	**(500)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
470	Upper Barne Copse								
4595	General Maintenance	0	0	250	250		250	0.0%	
	Upper Barne Copse :- Indirect Expenditure	**0**	**0**	**250**	**250**	**0**	**250**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(250)**	**(250)**				
480	Crowdhill Drive								
4595	General Maintenance	0	0	500	500		500	0.0%	
	Crowdhill Drive :- Indirect Expenditure	**0**	**0**	**500**	**500**	**0**	**500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(500)**	**(500)**				
490	Fair Oak Library								
4425	Health & Safety	480	160	500	340		340	32.0%	
4595	General Maintenance	0	0	2,000	2,000		2,000	0.0%	
	Fair Oak Library :- Indirect Expenditure	**480**	**160**	**2,500**	**2,340**	**0**	**2,340**	**6.4%**	**0**
	Net Expenditure	**(480)**	**(160)**	**(2,500)**	**(2,340)**				
500	Allotments								
1500	Allotment Income	3,139	1,586	4,000	2,414			39.7%	
	Allotments :- Income	**3,139**	**1,586**	**4,000**	**2,414**			**39.7%**	**0**
4410	Water	287	69	300	231		231	23.0%	
4800	Allotments - Knowle Park	0	0	100	100		100	0.0%	
4805	Allotments - Campbell Way	0	0	50	50		50	0.0%	
4810	Allotments - Knowle Lane Ditch	0	0	100	100		100	0.0%	
4815	Allotmemts - Pest Control	190	95	400	305		305	23.8%	
4820	Allotments - Toilet	1,279	691	1,100	409		409	62.8%	
	Allotments :- Indirect Expenditure	**1,756**	**855**	**2,050**	**1,195**	**0**	**1,195**	**41.7%**	**0**
	Net Income over Expenditure	**1,383**	**731**	**1,950**	**1,219**				
510	Cemetery								
1520	Burials Income	8,260	8,391	9,000	609			93.2%	
1530	Memorials Income	2,256	1,421	5,000	3,580			28.4%	
1540	Cremation Income	850	468	4,000	3,532			11.7%	
	Cemetery :- Income	**11,366**	**10,280**	**18,000**	**7,721**			**57.1%**	**0**
4400	Gas	12	0	0	0		0	0.0%	
4410	Water	146	56	115	60		60	48.3%	
4595	General Maintenance	57	0	500	500		500	0.0%	
	Cemetery :- Indirect Expenditure	**214**	**56**	**615**	**560**	**0**	**560**	**9.0%**	**0**
	Net Income over Expenditure	**11,152**	**10,224**	**17,385**	**7,161**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
520	Community Cafe								
4410	Water	0	1,738	0	(1,738)		(1,738)	0.0%	
4415	Repairs	0	136	0	(136)		(136)	0.0%	
4425	Health & Safety	320	443	0	(443)		(443)	0.0%	
4595	General Maintenance	3,004	11,388	1,500	(9,888)		(9,888)	759.2%	
	Community Cafe :- Indirect Expenditure	**3,324**	**13,705**	**1,500**	**(12,205)**	**0**	**(12,205)**	**913.6%**	**0**
	Net Expenditure	**(3,324)**	**(13,705)**	**(1,500)**	**12,205**				
530	Splashpad								
4405	Electricity	1,108	0	1,500	1,500		1,500	0.0%	
4410	Water	(5,397)	8,690	6,000	(2,690)		(2,690)	144.8%	
4425	Health & Safety	160	0	315	315		315	0.0%	
4595	General Maintenance	346	0	1,500	1,500		1,500	0.0%	
4596	Winterization	1,065	0	1,200	1,200		1,200	0.0%	
4597	Summerization	2,360	2,470	2,500	30		30	98.8%	
4598	Splashpad Toilets	0	0	1,500	1,500		1,500	0.0%	
	Splashpad :- Indirect Expenditure	**(358)**	**11,160**	**14,515**	**3,355**	**0**	**3,355**	**76.9%**	**0**
	Net Expenditure	**358**	**(11,160)**	**(14,515)**	**(3,355)**				
550	Trees								
4821	Tree Maintenance	6,040	0	10,000	10,000		10,000	0.0%	
4825	Tree survey	3,630	0	2,000	2,000		2,000	0.0%	
4830	Trees - Lapstone Playing Field	3,770	2,620	500	(2,120)		(2,120)	524.0%	
4831	Trees - Knowle Park	1,170	1,883	1,000	(883)		(883)	188.3%	
4832	Trees - New Century Park	0	0	500	500		500	0.0%	
4833	Trees - Knowle Hill	870	0	500	500		500	0.0%	
4834	Trees - Lapstone Farm	0	0	500	500		500	0.0%	
4835	Trees - Oak Walk	1,090	2,602	500	(2,102)		(2,102)	520.4%	
4836	Trees - Daisy Dip	1,730	0	500	500		500	0.0%	
4837	Trees - Wyvern Meadow	0	2,135	500	(1,635)		(1,635)	427.0%	
4838	Trees - Fair Oak Cemetery	1,920	1,210	500	(710)		(710)	242.0%	
4839	Trees-HHCC open space	0	920	500	(420)		(420)	184.0%	
4840	Trees - Crowdhill	0	840	1,000	160		160	84.0%	
4841	Trees - Community Orchard	0	0	1,000	1,000		1,000	0.0%	
4842	Trees - Pembers Farm Trees	0	0	500	500		500	0.0%	
	Trees :- Indirect Expenditure	**20,220**	**12,210**	**20,000**	**7,790**	**0**	**7,790**	**61.0%**	**0**
	Net Expenditure	**(20,220)**	**(12,210)**	**(20,000)**	**(7,790)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
600	Other Expenses								
4850	Section 137 - Grants	3,140	0	4,500	4,500		4,500	0.0%	
4855	Section 137 - Street Pastors	700	0	700	700		700	0.0%	
4861	Knowle Park Orchard	0	0	2,000	2,000		2,000	0.0%	
4862	Knowle Park Bridge	0	0	15,000	15,000		15,000	0.0%	
4863	Library Roof	0	0	7,000	7,000		7,000	0.0%	
4864	Knowle Park Playarea replaceme	0	0	30,000	30,000		30,000	0.0%	
4865	Election Expenses	0	0	500	500		500	0.0%	
4866	North Copse Pathways	0	0	10,000	10,000		10,000	0.0%	
4867	Cemetery Pathway	0	68,017	50,000	(18,017)		(18,017)	136.0%	
4870	Youth Project	6,000	0	16,000	16,000		16,000	0.0%	
4874	Solar Batteries	0	0	2,500	2,500		2,500	0.0%	
4875	Community Events Expenditure	4,515	940	4,500	3,560		3,560	20.9%	
4877	Play Asset Strategy	0	0	58,083	58,083		58,083	0.0%	
4878	Devolution	770	0	32,000	32,000		32,000	0.0%	
	Other Expenses :- Indirect Expenditure	**15,125**	**68,957**	**232,783**	**163,826**	**0**	**163,826**	**29.6%**	**0**
	Net Expenditure	**(15,125)**	**(68,957)**	**(232,783)**	**(163,826)**				
900	Reserves Spend								
4888	Lapstone Farm	0	2,686	0	(2,686)		(2,686)	0.0%	2,686
5005	Playarea improvements	812	29,544	0	(29,544)		(29,544)	0.0%	29,059
5006	Community Development	20,560	7,853	0	(7,853)		(7,853)	0.0%	7,853
5025	Play Strategy	12,145	0	0	0		0	0.0%	
	Reserves Spend :- Indirect Expenditure	**33,518**	**40,083**	**0**	**(40,083)**	**0**	**(40,083)**		**39,598**
	Net Expenditure	**(33,518)**	**(40,083)**	**0**	**40,083**				
6000	plus Transfer from EMR	33,478	39,598	0	(39,598)				
	Movement to/(from) Gen Reserve	**(40)**	**(485)**	**0**	**485**				
	Grand Totals:- Income	**818,941**	**1,076,135**	**1,128,500**	**52,365**			**95.4%**	
	Expenditure	**760,664**	**585,713**	**1,128,500**	**542,787**	**0**	**542,787**	**51.9%**	
	Net Income over Expenditure	**58,276**	**490,422**	**0**	**(490,422)**				
	plus Transfer from EMR	**70,080**	**52,124**	0	(52,124)				
	Movement to/(from) Gen Reserve	**128,357**	**542,547**	**0**	**(542,547)**				

FINANCE COMMITTEE – WORK PROGRAMME (2026/27)

Table 1: Finance Committee Work Programme 2026/27

ITEM	OBJECTIVE	METHOD	LEAD OFFICER
DECEMBER 2026			
Budget 2025/26 (including Budget T&F recommendations)	To review the draft budget prior to being submitted for final approval by Full Council	Report	Joanna Cahill
Grant Applications	To review applications received during the application deadline	Report	Joanna Cahill
MARCH 2027			
Finance Monitoring Report	To receive an update from the RFO including EOY progress.	Report	Joanna Cahill
Allocation of Capital Reserves	To agree allocation of capital reserves.	Report	Joanna Cahill
JULY 2027			
Finance Monitoring Report	To review the quarterly accounts	Report	Joanna Cahill
Financial Risk Assessment	To review the Financial Risk Assessment	Report	Joanna Cahill
Internal Controls	To review the Internal Controls	Report	Joanna Cahill
Financial Regulations	To review the Financial Regulations	Report	Joanna Cahill
Investment Strategy	To review the Investment Strategy	Report	Joanna Cahill