GORING-ON-THAMES PARISH COUNCIL

Finance Committee

Report to Council February 2025

1 Cost code budgets

The recent system of changing the budget of a cost code when it was in danger of becoming overspent became unwieldy as cost codes from which funds had been vired began to need their original budgets later in the FY. Therefore at its January meeting FC agreed to abandon that system and return all cost code budgets to the values they had been assigned in the approved 2024-5 budget.

All the virements between cost code budgets previously made/reported have consequently been reversed.

To track approved cost code budget variations an additional column has been added to the quarterly *Summary* of payments by cost code.

This allows for realistic necessary expenditure over assigned cost code budgets (budget estimates are always imperfect) but also ensures that nothing is spent which is unaffordable within the overall budget.

It was agreed that if it became necessary to spend over the overall budget this would have to come from 320 EMR Operating Reserve.

2 Financial implications of Dec/ Jan Council approvals of expenditure

Item / cost agreed by Council	Pay from
Repairs to C Centre Car Park £1,400	6010 Community Centre Car Park
OJFS Conveyance / £3,000	3090 Legal fees

3 Interest Rates

The interest on our 95-day notice account with Redwood Bank will be reducing as follows.
AER: From 3 Feb 4.30%, From 12 May 4.05%.

4 Quarterly Report to end of Q3 of FY 2024-5

Standing order 17c requires "..supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:

- i. the Council's income and expenditure for each quarter;
- ii. the Council's aggregate income and expenditure for the year to date;
- iii. the balances held at the end of the quarter being reported and

which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

These are attached at the end of this report and commented on below.

4 Highlighting any actual or potential overspends.

In the attached *Summary of Receipts and Payments* up to the end of Q3 the budget reported for each cost code is the full 12-month budget.

Previous *Summary*s (eg October's report at the end of Q2) contained lines for the cost centres 800 EMRs-non-CIL and 900 EMRs-CIL. These codes should not have been included as they are merely a technical means of bookeeping any spends from Reserves. Removing these potentially confusing lines from the *Summary* produces a better view of expenditure relative to budget. Income to, and Expenditure from, Reserves is dealt with in the Reserves report.

If income and expenditure both occurred at a uniform rate and the budgets were all perfectly estimated then in 9 months we should expect to have spent/received 75% of our budget in each cost code. Of course this is not normally the case, so the finance committee particularly monitors cost codes that could be in danger of becoming overspent, and where overspends occur deals with tracking them – see item 1 Cost Code budgets.

Instances where we are already over budget are in red with yellow highlight. Instances where we have less than 15% of the budget left after 75% of the year are in red in the *Summary of Receipts and Payments,* with an explanatory note in some cases. (15% allows for a 10% budgeting uncertainty, reducing the number of notes needed.)

The *Summary* shows that 25% of the budgeted expenditure remains available to be spent in the remaining 25% of the FY. This suggests the FT2024-5 budget was set reasonably well.

The final page shows the status of the Reserves and, at the end, the total funds.

Jim Emerson (Chair)

Receipts Q3

Vouch	Date	Net	VAT	Total	Cashed Date	Description	Customer	Bank
112	31.12.2024	£679.99	£0.00	£679.99	31.12.2024	Bank Interest	Unity Bank	Unity Bank - Instant Access *054
109	18.12.2024	£115.00	£23.00	£138.00	31.12.2024	Memorial Permit	Oxfordshire Memorials	TSB Current Account
108	18.12.2024	£610.00	£0.00	£610.00	31.12.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
107	18.12.2024	£2,100.00	£0.00	£2,100.00	31.12.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
106	18.12.2024	£610.00	£0.00	£610.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
105	18.12.2024	£1,460.00	£0.00	£1,460.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
104	18.12.2024	£290.00	£0.00	£290.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
103	18.12.2024	£290.00	£0.00	£290.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
102	18.12.2024	£290.00	£0.00	£290.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
100	18.12.2024	£80.00	£16.00	£96.00	31.12.2024	Memorial Permit	Funeral Partners - Chadwicks	TSB Current Account
99	18.12.2024	£290.00	£0.00	£290.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
98	12.12.2024	£145.00	£29.00	£174.00	31.12.2024	Memorial Permit	Set In Stone	TSB Current Account
97	12.12.2024	£65.00	£13.00	£78.00	31.12.2024	Memorials 2nd Inscription	Set In Stone	TSB Current Account
111	10.12.2024	£291.27	£0.00	£291.27	31.12.2024	Bank Interest	TSB Bank plc	TSB Reserve Account
110	06.12.2024	£2,662.16	£0.00	£2,662.16	31.12.2024	Water - Gardiner	Castle Water	TSB Current Account
101	06.12.2024	£875.00	£0.00	£875.00	31.12.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
95	01.12.2024	£875.00	£0.00	£875.00	31.12.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
86	27.11.2024	£190.00	£0.00	£190.00	30.11.2024	Interment	Funeral Partners - Chadwicks	TSB Current Account
85	27.11.2024	£670.00	£0.00	£670.00	30.11.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
90	26.11.2024	£670.00	£0.00	£670.00	30.11.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
89	26.11.2024	£190.00	£0.00	£190.00	30.11.2024	Interment	Funeral Partners - Chadwicks	TSB Current Account
88	26.11.2024	£1,460.00	£0.00	£1,460.00	30.11.2024	Interment and Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
87	26.11.2024	£2,100.00	£0.00	£2,100.00	30.11.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
96	25.11.2024	£115.00	£23.00	£138.00	30.11.2024	Memorial Permit	A F Jones	TSB Current Account
94	25.11.2024	£0.00	£0.00	£0.00	30.11.2024	Plot	Funeral Partners - Chadwicks	TSB Current Account
81	20.11.2024	£143.00	£28.60	£171.60	30.11.2024	Car Park	Ian Sullivan	TSB Current Account
82	14.11.2024	£1.00	£0.00	£1.00	30.11.2024	Yew Tree Dell	P Johnson	TSB Current Account
93	10.11.2024	£193.61	£0.00	£193.61	30.11.2024	Bank Interest	TSB Bank plc	TSB Reserve Account
84	08.11.2024	£115.00	£23.00	£138.00	30.11.2024	Memorial Permit	Reeves Memorials	TSB Current Account
83	08.11.2024	£65.00	£13.00	£78.00	30.11.2024	Memorials 2nd Inscription	Reeves Memorials	TSB Current Account
80	06.11.2024	£0.00	£0.00	£0.00	30.11.2024	Memorial Permit	Oxfordshire Memorials	TSB Current Account
92	05.11.2024	£10.00	£0.00	£10.00	30.11.2024	Wayleave	SSE	TSB Current Account
91	01.11.2024	£115.00	£23.00	£138.00	30.11.2024	Memorial Permit	A F Jones	TSB Current Account
78	31.10.2024	£275.00	£55.00	£330.00	31.10.2024	Memorial Permit	Tomalin & Son (Henley)	TSB Current Account
75	29.10.2024	£115.00	£23.00	£138.00	31.10.2024	Memorial Permit	Reeves Memorials	TSB Current Account
74	29.10.2024	£1,485.00	£0.00	£1,485.00	31.10.2024	Plot; Interment & Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
73	29.10.2024	£595.00	£0.00	£595.00	31.10.2024	Plot; Interment & Plot Preparation	Funeral Partners - Chadwicks	TSB Current Account
72	29.10.2024	£230.00	£0.00	£230.00	31.10.2024	Cricket Camps	The Performance Sports Group	TSB Current Account
77	23.10.2024	**£82,421.81**	£0.00	£82,421.81	31.10.2024	**CIL October**	South Oxfordshire District Council	TSB Current Account
76	23.10.2024	£0.00	£9,803.39	£9,803.39	31.10.2024	VAT Refund	HM Revenue & Customs	TSB Current Account
79	10.10.2024	£105.70	£0.00	£105.70	31.10.2024	Bank Interest	TSB Bank plc	TSB Reserve Account
	TOTALS	**£102,993.54**	**£10,072.99**	**£113,066.53**				

Payments in Q3

400	30.12.2024	£2,099.74	£138.01	£2,237.75	31.12.2024	Unmetered Electricity - Streetlamps	SSE	
394	30.12.2024	£78.28	£3.91	£82.19	31.12.2024	Electric - Sheepcot	British Gas Limited	
393	30.12.2024	£232.78	£11.64	£244.42	31.12.2024	Electric - Gardiner	British Gas Limited	
392	30.12.2024	£26.02	£1.30	£27.32	31.12.2024	Electric - OJFS	British Gas Limited	
	19.12.2024	£4,882.53	£0.00	£4,882.53	31.12.2024	Salaries, Pensions, HMRC deductions		
377	19.12.2024	£775.00	£155.00	£930.00	31.12.2024	locksmith	Bonner Locksmiths	24.29.15.2
376	19.12.2024	£675.00	£135.00	£810.00	31.12.2024	WHBG - Natural BG	Merewood Consultancy	24.33.15.5.
375	19.12.2024	£39.90	£0.00	£39.90	31.12.2024	Henley Standard	Westholm Stores	24.29.8.1
373	19.12.2024	£640.00	£128.00	£768.00	31.12.2024	OCC Traffic Surveys	Oxfordshire County Council	24.29.8.1
372	19.12.2024	£430.00	£86.00	£516.00	31.12.2024	Interment and Plot Preparation	M&C Landscapes	
391	18.12.2024	£14.95	£0.00	£14.95	31.12.2024	Water - OJFS	Castle Water	
399	16.12.2024	£27.74	£1.39	£29.13	31.12.2024	Electric - OJFS	British Gas Limited	
398	16.12.2024	£182.63	£9.13	£191.76	31.12.2024	Electric - Gardiner	British Gas Limited	
397	16.12.2024	£53.75	£2.69	£56.44	31.12.2024	Electric - Sheepcot	British Gas Limited	
396	16.12.2024	£182.25	£9.11	£191.36	31.12.2024	Gas - Sheepcot	British Gas Limited	
395	16.12.2024	£132.31	£6.62	£138.93	31.12.2024	Gas - Sheepcot	British Gas Limited	
371	13.12.2024	£1,092.04	£218.41	£1,310.45	31.12.2024	Street Light Maintenance	Enerveo	
370	13.12.2024	£828.82	£165.76	£994.58	31.12.2024	Street Light Replacement	Enerveo	
369	13.12.2024	£438.35	£87.67	£526.02	31.12.2024	Street Light Replacement	Enerveo	
368	13.12.2024	£663.97	£132.79	£796.76	31.12.2024	Street Light Replacement	Enerveo	
367	13.12.2024	£1,920.13	£384.03	£2,304.16	31.12.2024	Street Light Replacement	Enerveo	
366	13.12.2024	£1,384.64	£276.93	£1,661.57	31.12.2024	Grass Cutting	M&C Landscapes	
365	13.12.2024	£198.90	£39.78	£238.68	31.12.2024	Bins & Litter	Shield Maintenance Ltd	
364	13.12.2024	£159.90	£31.98	£191.88	31.12.2024	Dog Waste	Shield Maintenance Ltd	
363	13.12.2024	£640.00	£128.00	£768.00	31.12.2024	Fence	MBC Fencing	24.22.13.4
362	13.12.2024	£80.00	£0.00	£80.00	31.12.2024	planter	Goring in Bloom	24.22.10.3
361	13.12.2024	£5.82	£1.17	£6.99	31.12.2024	Maintenance / Installation	ScrewFix	
347	10.12.2024	£60.77	£12.15	£72.92	31.12.2024	Maintenance / Installation	Goring Hardware	
346	10.12.2024	£50.89	£10.18	£61.07	31.12.2024	Maintenance / Installation	Goring Hardware	
345	10.12.2024	£27.31	£4.46	£31.77	31.12.2024	stationery	B&M	
390	02.12.2024	£12.00	£0.00	£12.00	31.12.2024	GNP Website Hosting	Google ireland Ltd	
389	02.12.2024	£5.00	£0.00	£5.00	31.12.2024	Bank Fees	TSB Bank plc	
388	02.12.2024	£9.15	£1.83	£10.98	31.12.2024	Bins & Litter	Grundon Waste Management	
387	02.12.2024	£413.42	£82.68	£496.10	31.12.2024	WHBG Waste	Grundon Waste Management	
386	02.12.2024	£63.00	£0.00	£63.00	31.12.2024	Rates 5136641 (Hall & Premises)	South Oxfordshire District Council	
385	02.12.2024	£110.00	£0.00	£110.00	31.12.2024	Rates 5350540 (Store and Premises - OJFS)	South Oxfordshire District Council	
322	01.12.2024	£40.38	£8.08	£48.46	31.12.2024	Office 365 & Back-ups	Get Support IT Services Ltd	
334	30.11.2024	£875.00	£0.00	£875.00	30.11.2024	Freedom of Goring costs	Jan Mehigan	024.24.10
333	28.11.2024	£138.75	£0.00	£138.75	30.11.2024	Jubilee Garden	Maxwell Maintenance	
331	28.11.2024	£399.50	£79.90	£479.40	30.11.2024	laptop	Dell Products	24.33.13.1
	28.11.2024	£5,887.08	£0.00	£5,887.08	30.11.2024	Salaries, Pensions, HMRC deductions		
344	27.11.2024	£92.50	£0.00	£92.50	30.11.2024	Jubilee Garden	Maxwell Maintenance	
343	27.11.2024	£585.00	£117.00	£702.00	30.11.2024	Interment and Plot Preparation	M&C Landscapes	
335	27.11.2024	£159.90	£31.98	£191.88	30.11.2024	Dog Waste	Shield Maintenance Ltd	
342	27.11.2024	£1,997.88	£399.58	£2,397.46	30.11.2024	Grass Cutting	M&C Landscapes	
341	27.11.2024	£351.33	£11.67	£363.00	30.11.2024	Planning Permission	South Oxfordshire District Council	
340	27.11.2024	£446.25	£89.25	£535.50	30.11.2024	laptop	Dell Products	24.33.13.1
339	27.11.2024	£1,669.37	£333.87	£2,003.24	30.11.2024	Street Light Maintenance	Enerveo	
338	27.11.2024	£60.00	£12.00	£72.00	30.11.2024	Parish Online	GeoXphere Ltd	
337	27.11.2024	£120.00	£24.00	£144.00	30.11.2024	Training	Oxfordshire Association of Local Councils	
336	27.11.2024	£198.90	£39.78	£238.68	30.11.2024	Bins & Litter	Shield Maintenance Ltd	
357	25.11.2024	£35.61	£0.00	£35.61	30.11.2024	Water - Gardiner Cricket/Croquet pitch metered supply	Castle Water	
351	20.11.2024	£9.51	£1.90	£11.41	30.11.2024	Bins & Litter	Grundon Waste Management	
350	20.11.2024	£5.47	£1.09	£6.56	30.11.2024	WHBG Waste	Grundon Waste Management	
356	19.11.2024	£5.56	£0.00	£5.56	30.11.2024	Water - WHBG	Castle Water	
355	19.11.2024	£114.64	£0.00	£114.64	30.11.2024	Water - Sheepcot	Castle Water	
354	19.11.2024	£15.45	£0.00	£15.45	30.11.2024	Water - OJFS	Castle Water	
360	16.11.2024	£80.00	£4.01	£84.01	30.11.2024	Gas - OJFS	SSE	
358	15.11.2024	£93.81	£4.69	£98.50	30.11.2024	Gas - Gardiner	British Gas Limited	
324	14.11.2024	£343.58	£0.00	£343.58	30.11.2024	Bollards & Bins	Noel Carter	
323	14.11.2024	£55.60	£0.00	£55.60	30.11.2024	electric - Old School Office	Goring & District Community Centre Trust	
317	14.11.2024	£278.00	£55.60	£333.60	30.11.2024	Christmas Trees & Related	Greenfield Farm Partnership (TreeBarn)	24.22.13.7.
290	14.11.2024	£122.03	£24.40	£146.43	30.11.2024	Office Equipment	Jim Emerson	
303	02.12.2024	£2,169.73	£142.60	£2,312.33	31.12.2024	Unmetered Electricity - Streetlamps	SSE	
353	01.11.2024	£12.00	£0.00	£12.00	30.11.2024	GNP Website Hosting	Google ireland Ltd	
352	01.11.2024	£5.00	£0.00	£5.00	30.11.2024	Bank Fees	TSB Bank plc	
349	01.11.2024	£63.00	£0.00	£63.00	30.11.2024	Rates 5136641 (Hall & Premises)	South Oxfordshire District Council	
348	01.11.2024	£110.00	£0.00	£110.00	30.11.2024	Rates 5350540 (Store and Premises - OJFS)	South Oxfordshire District Council	
359	01.11.2024	£75.00	£3.75	£78.75	30.11.2024	Gas - OJFS	SSE	
302	01.11.2024	£45.56	£9.11	£54.67	30.11.2024	Printing - Consumables	Xerox	
321	30.10.2024	£2,099.74	£138.01	£2,237.75	31.10.2024	Unmetered Electricity - Streetlamps	SSE	
320	30.10.2024	£375.27	£18.76	£394.03	31.10.2024	Electric - Gardiner	British Gas Limited	
319	30.10.2024	£59.62	£2.98	£62.60	31.10.2024	Electric - Sheepcot	British Gas Limited	
318	30.10.2024	£26.85	£1.34	£28.19	31.10.2024	Electric - OJFS	British Gas Limited	
308	30.10.2024	£40.38	£8.08	£48.46	31.10.2024	Office 365 & Back-ups	Get Support IT Services Ltd	
	28.10.2024	£5,877.14	£0.00	£5,877.14	31.10.2024	Salaries, Pensions, HMRC deductions		
305	25.10.2024	£513.00	£102.60	£615.60	31.10.2024	Henley Standard Advert - Tennis Club	Henley Standard	
301	25.10.2024	£630.00	£126.00	£756.00	31.10.2024	External Audit Costs	Moore	
293	22.10.2024	£41.25	£8.25	£49.50	31.10.2024	Property Sundries	IKEA	
292	22.10.2024	£22.50	£4.50	£27.00	31.10.2024	Property Sundries	Tesco Stores	
291	22.10.2024	£28.33	£5.66	£33.99	31.10.2024	Maintenance / Installation	B&M	
279	20.10.2024	£5.47	£1.09	£6.56	31.10.2024	WHBG Waste	Grundon Waste Management	
271	20.10.2024	£8.41	£1.68	£10.09	31.10.2024	Bins & Litter	Grundon Waste Management	
315	16.10.2024	£14.95	£0.00	£14.95	31.10.2024	Water - OJFS	Castle Water	
314	16.10.2024	£45.45	£0.00	£45.45	31.10.2024	Water - Gardiner Cricket/Croquet pitch metered supply	Castle Water	
313	16.10.2024	£197.13	£0.00	£197.13	31.10.2024	Water - Sheepcot	Castle Water	
312	16.10.2024	£87.53	£0.00	£87.53	31.10.2024	Water - WHBG	Castle Water	
288	14.10.2024	£383.00	£76.60	£459.60	31.10.2024	Defibrillator	Defib Store	
287	14.10.2024	£99.90	£19.98	£119.88	31.10.2024	Street Light Replacement	Enerveo	
286	14.10.2024	£1,249.95	£249.99	£1,499.94	31.10.2024	Street Light Maintenance	Enerveo	
285	14.10.2024	£440.38	£88.08	£528.46	31.10.2024	Street Light Replacement	Enerveo	

Payments in Q3

284	14.10.2024	£999.21	£199.84	£1,199.05	31.10.2024	Street Light Replacement	Enerveo	
283	14.10.2024	£691.32	£138.26	£829.58	31.10.2024	Street Light Replacement	Enerveo	
282	14.10.2024	£1,758.25	£351.65	£2,109.90	31.10.2024	Grass Cutting	M&C Landscapes	
281	14.10.2024	£742.05	£148.41	£890.46	31.10.2024	Bollards & Bins	Glasdon UK Ltd	24.12.13.6
280	14.10.2024	£2,820.00	£0.00	£2,820.00	31.10.2024	Maintenance / Installation	RJ Lawrence	24.12.13.4
278	14.10.2024	£159.90	£31.98	£191.88	31.10.2024	Dog Waste	Shield Maintenance Ltd	
276	14.10.2024	£198.90	£39.78	£238.68	31.10.2024	Bins & Litter	Shield Maintenance Ltd	
245	05.10.2024	£16.21	£3.24	£19.45	31.10.2024	Maintenance / Installation	Goring Hardware	
304	02.10.2024	£1.65	£0.09	£1.74	31.10.2024	Gas - OJFS	SSE	
307	01.10.2024	£63.00	£0.00	£63.00	31.10.2024	Rates 5136641 (Hall & Premises)	South Oxfordshire District Council	
306	01.10.2024	£110.00	£0.00	£110.00	31.10.2024	Rates 5350540 (Store and Premises - OJFS)	South Oxfordshire District Council	
316	01.10.2024	£139.54	£6.98	£146.52	31.10.2024	Electric - Gardiner	British Gas Limited	
273	01.10.2024	£12.00	£0.00	£12.00	31.10.2024	GNP Website Hosting	Google ireland Ltd	
272	01.10.2024	£5.00	£0.00	£5.00	31.10.2024	Bank Fees	TSB Bank plc	
268	01.10.2024	£1,499.00	£299.80	£1,798.80	31.10.2024	Maintenance / Installation	Somerville Glass & Windows	
267	01.10.2024	£1,750.00	£0.00	£1,750.00	31.10.2024	Office Space	Goring & District Community Centre Trust	
266	01.10.2024	£25.00	£5.00	£30.00	31.10.2024	Training	Oxfordshire Association of Local Councils	
265	01.10.2024	£1,706.62	£0.00	£1,706.62	31.10.2024	Parish Insurance	BHIB Clear Councils Insurance	24.22.13.3
264	01.10.2024	£135.00	£27.00	£162.00	31.10.2024	Maintenance / Installation	Tracy Averies & Co, Building Works LTD	
311	01.10.2024	£44.58	£2.23	£46.81	31.10.2024	Gas - Gardiner	British Gas Limited	
310	01.10.2024	£50.98	£2.55	£53.53	31.10.2024	Gas - Sheepcot	British Gas Limited	
309	01.10.2024	£34.87	£6.97	£41.84	31.10.2024	Printer Quarterly Maintenance	Xerox	
289	01.10.2024	£22.49	£4.50	£26.99	31.10.2024	Office Equipment	ScrewFix	
TOTAL		**£60,507.71**	**£5,777.26**	**£66,284.97**				

Summary of Receipts Payments to end of Q3 FY 2024-5
(excluding from EMRs - listed in Reserves sheet)

Cost Centre Group - EMRs excluded (Between 01/04/2024 and 31/12/2024)

Code	Title	Budgeted	Receipts Actual	Variance	Budgeted	Payments Actual	Variance	Net Position +/- Under/over spend		Excess approval	Note
100	**General Income**										
1010	Bank Interest	2,000.00	4,000.72	2,000.72				2,000.72	(100%)		Better rates
1030	Community Centre Car Park Income	10,000.00	8,410.42	-1,589.58				-1,589.58	(-15%)		Not all bays in use
1040	Events Income		140.00	140.00				140.00	(N/A)		
1050	Grants/S106/Donations		3,120.00	3,120.00				3,120.00	(N/A)		£3,000 from Cty Cllr towards 6095 Office relocation
1070	Miscellaneous Income / Other	120.00	920.64	800.64				800.64	(667%)		
1080	Precept	167,390.00	167,390.00						(0%)		
1090	Property Income	11,000.00	1,744.00	-9,256.00				-9,256.00	(-84%)		(£8,907 received in January)
1999	VAT Refund		7,647.52	7,647.52				7,647.52	(N/A)		
100	**SUB TOTAL**	**190,510.00**	**193,373.30**	**2,863.30**				**2,863.30**	**(1%)**		
200	**Burial Ground Income**										
2010	WHBG Grazing & Miscellaneous Income	65.00		-65.00				-65.00	(-100%)		Grazing terminated
2020	WHBG Interments and Plots	16,275.00	27,110.00	10,835.00				10,835.00	(66%)		
2030	WHBG Memorials; Including Bench Donations	4,725.00	2,877.78	-1,847.22				-1,847.22	(-39%)		Down
200	**SUB TOTAL**	**21,065.00**	**29,987.78**	**8,922.78**				**8,922.78**	**(42%)**		
300	**Administration**										
3000	Office Rent				7,000.00	1,750.00	5,250.00	5,250.00	(75%)		£3,500 will be unspent
3010	Allowances, Expenses & Training				2,000.00	260.00	1,740.00	1,740.00	(87%)		
3020	Awards and honours					435.00	-435.00	-435.00		Cou 24.24.10 to £2k	
3050	Hire of Meeting Room				600.00		600.00	600.00	(100%)		
3060	Postage, copies, stationery and printing				1,000.00	263.56	736.44	736.44	(73%)		
3070	Advertising & Publications				650.00	513.00	137.00	137.00	(21%)		
3080	Subscriptions				1,500.00	1,073.16	426.84	426.84	(28%)		
3090	Legal Fees				6,000.00		6,000.00	6,000.00	(100%)		
3100	Rates and Taxes					1,556.04	-1,556.04	-1,556.04		Council	OJFS not sold.
3110	Website				200.00		200.00	200.00	(100%)		
3120	Annual Meeting of the Parish				500.00	368.47	131.53	131.53	(26%)		
300	**SUB TOTAL**				**19,450.00**	**6,219.23**	**13,230.77**	**13,230.77**	**(68%)**		
400	**General Finance and Grants**										
4010	Audit and Accountancy				1,500.00	2,680.00	-1,180.00	-1,180.00	(-78%)	Council	Extra cost of unsuccessful challenge by MoP
4020	Bank Charges				100.00	45.00	55.00	55.00	(55%)		
4040	Miscellaneous Expenditure				200.00		200.00	200.00	(100%)		
4050	S137 and Other (Non-Grant) Payments				30.00		30.00	30.00	(100%)		
4060	Staff Costs				63,500.00	45,507.48	17,992.52	17,992.52	(28%)		
4070	Transport S26-29 LGR Act 1997				750.00		750.00	750.00	(100%)		
4090	Grants under General Powers of Compentence				5,000.00	1,000.00	4,000.00	4,000.00	(80%)		
400	**SUB TOTAL**				**71,080.00**	**49,232.48**	**21,847.52**	**21,847.52**	**(30%)**		
500	**Burial Ground Expenses**										
5010	WHBG General Maintenance				500.00	680.33	-180.33	-180.33	(-36%)	Cou 23.47.15.1 £670	
5020	WHBG Mowing, Hedges, Trees				4,500.00	3,075.30	1,424.70	1,424.70	(31%)		
5030	WHBG Plot Preparation				5,000.00	4,490.00	510.00	510.00	(10%)		
5040	WHBG Waste				1,500.00	865.13	634.87	634.87	(42%)		
5050	WHBG - Utilities				50.00	550.77	-500.77	-500.77	(-1001%)	£437.43 credit in the account	
5060	WHBG - Staff Costs				2,500.00	2,112.72	387.28	387.28	(15%)		
5070	WHBG subscriptions					100.00	-100.00	-100.00		Cou 24.33.15.3 to £125	
5080	WHBG admininstration					446.25	-446.25	-446.25		Cou 24.33.14.1 to £1k	
5090	Natural BG setup					675.00	-675.00	-675.00		Cou 24.33.15.5 & £5k grant	
500	**SUB TOTAL**				**14,050.00**	**12,995.50**	**1,054.50**	**1,054.50**	**(7%)**	Offset by burial ground income	

Summary of Receipts Payments to end of Q3 FY 2024-5
(excluding from EMRs - listed in Reserves sheet)

Code	Item	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	Net Position +/- Under/over spend	%	Comment	Comment
600 Facilities											
6010	Community Centre Car Park				2,500.00	4,904.80	-2,404.80	-2,404.80	(-96%)	Council and 24.42.14.1	OCC raised rent, fixing bollards, repairs
6020	Defibrilator				250.00	383.00	-133.00	-133.00	(-53%)	Unit announces when it needs battery	
6030	General Maintenance & Repair				4,000.00	3,656.08	343.92	343.92	(8%)		
6040	Grass/Hedge Cutting, Weeding & Fertilising.				14,500.00	16,277.81	-1,777.81	-1,777.81	(-12%)	Council: Jubilee Garden maintenance	
6050	Fences/Gates				1,000.00	708.76	291.24	291.24	(29%)		
6060	Pedestrian Safety Projects (non EMR)				3,000.00	640.00	2,360.00	2,360.00	(78%)		
6070	Inspections Surveys & Reports				3,000.00	1,042.44	1,957.56	1,957.56	(65%)		
6080	Insurance				1,700.00	1,706.62	-6.62	-6.62	(-0%)	FC	
6090	Office Equipment				1,000.00	399.50	600.50	600.50	(60%)		
6095	Office relocation				1,000.00	5,521.23	-4,521.23	-4,521.23	(-452%)	Cou 24.22.13.6 to £7k	£3,000 covered by grant from County Cllr see 1050
6100	Playground Equipment Maintenance				1,000.00	620.40	379.60	379.60	(37%)		
6110	Cleaning & Associated Supplies				500.00	57.61	442.39	442.39	(88%)		
6130	Security, Fire & Safety				250.00	138.34	111.66	111.66	(44%)		
6140	Software and back-ups				3,000.00	1,981.82	1,018.18	1,018.18	(33%)		
6150	Street Furniture inc Seats & Bins				4,000.00	3,157.55	842.45	842.45	(21%)		
6160	Street Lighting - maintenance / repairs				12,500.00	10,146.39	2,353.61	2,353.61	(18%)		
6180	Street Lighting - Electricity				12,500.00	15,341.38	-2,841.38	-2,841.38	(-22%)	FC	Electricity contract cost rose
6190	Telephone & Internet				500.00	328.53	171.47	171.47	(34%)		
6210	Tree surveys				2,000.00	655.00	1,345.00	1,345.00	(67%)		Elecrriicty costs and had expeced sale of OJFS
6220	Utilities - Gas, Water, Electricity		2,662.16	2,662.16	16,000.00	4,888.57	11,111.43	13,773.59	(86%)		Income is a refund of overcharge
6230	Vandalism				500.00		500.00	500.00	(100%)		
6240	Waste / Litter / Street Cleaning				5,000.00	3,464.76	1,535.24	1,535.24	(30%)		
6260	Village Planting,Hanging Baskets & Planters				5,000.00	4,189.00	811.00	811.00	(16%)		
6270	Christmas Trees/Lights					327.81	-327.81	-327.81		Cou 24.22.13.7 to £1k	
600	**SUB TOTAL**		**2,662.16**	**2,662.16**	**94,700.00**	**80,537.40**	**14,162.60**	**16,824.76**	**(17%)**		
700 Neighbourhood Plan											
7040	GNP evidence Website				120.00	106.10	13.90	13.90	(11%)		
700	**SUB TOTAL**				**120.00**	**106.10**	**13.90**	**13.90**	**(11%)**		

		Receipts Budgeted	Actual	Variance	Payments Budgeted	Actual	Variance	Net Position +/- Under/over spend	
	NET TOTAL	**211,575.00**	**226,023.24**	**14,448.24**	**199,400.00**	**149,090.71**	**50,309.29**	**64,757.53**	**(15%)**
	Unspent after 75% of FY								**25%**
	V.A.T.		12,210.95			14,870.22			
	GROSS TOTAL		**238,234.19**			**163,960.93**			

Reserves to end Q3

Reserves Balance up to 31st Dec 2024

Reserve	Opening Balance	Transfers	Spend	Receipts	Current Balance
320 EMR Operating Reserve	71,464.00				71,464.00
325 EMR Tree felling/pruning/replacement	11,512.00				11,512.00
330 EMR Playground Equipment	20,500.00	6,500.00			27,000.00
335 EMR Wallingford Road Pavement Widening	2,000.00	-2,000.00			0.00
340 EMR Car Park Reserves	12,902.51	1,000.00			13,902.51
350 EMR Pedestrian Safety Projects	511.17				511.17
355 EMR Street Lighting Replacement	28,579.04	12,870.87	7,435.74		34,014.17
365 EMR Security	3,249.04				3,249.04
370 EMR Public Spaces Strategy	11,007.37				11,007.37
375 EMR Christmas Trees (GGBN)	698.74				698.74
385 EMR WHBG Reserved Plots	5,500.00				5,500.00
410 EMR WHBG - 99Y Maintenance	6,000.00	1,000.00			7,000.00
415 EMR Public Buildings	13,000.00		2,820.00		10,180.00
425 EMR Freedom of Goring	440.00		440.00		0.00
430 EMR Previous Financial Year Commitments					0.00
435 EMR Sheepcot Recreation Ground	39,560.00	-2,045.87			37,514.13
440 EMR Environmental projects		10,000.00			10,000.00
345 EMR CIL (Community Infrastructure Levy)	131,355.52	-148,607.00		96,342.68	79,091.20
346 EMR CIL Sheepcot improvements		22,457.00			22,457.00
347 EMR CIL WHBG Natural Burials setup					0.00
348 EMR CIL Playground refurbishment		73,000.00	1,288.33		71,711.67
349 EMR CIL Traffic calming		38,000.00	23,188.25		14,811.75
TOTAL RESERVE	**358,279.39**	**12,175.00**	**35,172.32**	**96,342.68**	**431,624.75**

GENERAL FUND	**£134,866.06**
TOTAL FUNDS	**£566,490.81**