GORING-ON-THAMES PARISH COUNCIL

Appendix G

Finance Committee

Draft Report to Council September 2026

1 Reserve 330 EMR Playgrounds maintenance

At July Full Council Minute 26.17.9.6 read ‘Delegated to the Clerk & Finance Committee to consider and bring back to Full Council proposals for keeping EMR 330.’ The following is recommended.

Title: ‘330 EMR Play Area Renewals’.
Description: ‘Repair and replacement of playground equipment and surfacing at end of component life.’
Notes:
a) Purpose: Repair and replacement of playground equipment and surfacing at end of component life.
b) Amount: £10k in FY 2026/7. Add on average, £10k/year over the 26 subsequent years as prudent when reserve funds are available.
c) Accumulate: £270k by 2052. Inflation may require further funding to be sought through grants in 2047/8.
d) Spend: 2052 (or earlier for necessary repairs).

Council is invited to approve this recommendation.

2 Financial status at the end of August

The following tables show the expenditure, income and state of the Reserves as at the end of August. In the tables Red indicates an overspend.

- Page 2 contains the income and comparison with budget
- Pages 3-4 contains the expenditure and comparison with budget.
- Page 5 contains the Reserves Balances and total funds.

Note that with 58% of the FY remaining 64% of the budget remained to be spent.

13 July 2026

Summary of Imcome to 31 August 2026

Code	Title	Budgeted	Actual	Variance	%	Comment
					58%	of FY to come
100 General Income						
1010	Bank and other Interest	10,000.00	8,852.41	-1,147.59	(-11%)	
1030	Community Centre Car Park Income	8,000.00	9,445.48	1,445.48	(18%)	
1040	Events Income	200.00		-200.00	(-100%)	
1050	Grants/S106/Donations					
1070	Miscellaneous Income / Other	50.00	1,743.00	1,693.00	(3386%)	grass cutting from OCC
1080	Precept	238,846.00	119,423.00	-119,423.00	(-50%)	1st half of precept
1090	Property Income	9,400.00	926.00	-8,474.00	(-90%)	+£7,484 due by 30 Sep
1100	Loan Repayments					
1999	VAT Refund					corrections only
	SUB TOTAL	**266,496.00**	**140,389.89**	**-126,106.11**	**(-47%)**	
200 Burial Ground Income						
2010	WHBG Miscellaneous Income					
2020	WHBG Interments and Plots	17,000.00	5,250.00	-11,750.00	(-69%)	
2030	WHBG Memorials; Including Bench Donations	3,000.00	297.00	-2,703.00	(-90%)	memorials lag internments
	SUB TOTAL	**20,000.00**	**5,547.00**	**-14,453.00**	**(-72%)**	
Summary (excluding EMRs)						
	NET TOTAL	**286,496.00**	**145,936.89**	**-140,559.11**	49%	of budgeted income to come
	V.A.T.		36,600.03			VAT recovered from HMRC
	GROSS TOTAL (excluding EMRs)		**182,536.92**			
800 EMRs						
8100	Capital Projects EMR		175,000.00			OJFS sale
8345	CIL Receipts EMR		7,216.43			
	SUB TOTAL		**182,216.43**			
	GROSS TOTAL (includng EMRs)		**364,753.35**			

Summary of Payments to 31 Aug 2026

Code	Title	Budgeted	Actual	Variance		Comment 58% of FY left
300	**Administration**					
3000	Office Rent	7,000.00	3,500.00	3,500.00	(50%)	Q1 & 2
3010	Allowances, Expenses & Training	2,000.00	1,329.00	671.00	(33%)	
3040	Election Fees					
3050	Room hire for Full Council meetings	750.00		750.00	(100%)	
3060	Postage, copies, stationery and printing	1,000.00	279.35	720.65	(72%)	
3070	Advertising & Publications	900.00		900.00	(100%)	
3080	Subscriptions	1,200.00	444.13	755.87	(62%)	
3090	Legal Fees	5,000.00	2,292.00	2,708.00	(54%)	
3100	Rates and Taxes	1,254.00	873.67	380.33	(30%)	OJFS now sold
3110	Website Development	250.00		250.00	(100%)	
3120	Annual Meeting of the Parish	500.00		500.00	(100%)	
	SUB TOTAL	**19,854.00**	**8,718.15**	**11,135.85**	**(56%)**	
400	**General Finance and Grants**					
4010	Audit and Accountancy	1,300.00	425.00	875.00	(67%)	
4020	Bank Charges	155.00	50.00	105.00	(67%)	
4040	Miscellaneous Expenditure	1,500.00	242.33	1,257.67	(83%)	
4050	S137 and Other (Non-Grant) Payments					
4060	Staff Costs - anticipated	95,200.00	32,903.52	62,296.48	(65%)	
4070	Transport S26-29 LGR Act 1997	400.00		400.00	(100%)	
4080	Loans to Local Organisations					
4090	Grants under General Powers of Compentence	11,000.00	6,000.00	5,000.00	(45%)	Festival
	SUB TOTAL	**109,555.00**	**39,620.85**	**69,934.15**	**(63%)**	
500	**Burial Ground Expenses**					
5010	WHBG General Maintenance	1,000.00	27.21	972.79	(97%)	
5020	WHBG Mowing, Hedges, Trees	4,500.00	2,336.09	2,163.91	(48%)	
5030	WHBG Plot Preparation	5,000.00	2,000.00	3,000.00	(60%)	
5040	WHBG Waste	1,000.00	498.86	501.14	(50%)	
5050	WHBG - Utilities	100.00	20.01	79.99	(79%)	
5060	WHBG Staff Costs anticipated	3,820.00		3,820.00	(100%)	volunteer Deputy Clerk
5070	WHBG subscriptions	500.00	110.00	390.00	(78%)	
5080	WHBG admininstration	500.00	706.60	-206.60	(-41%)	Scribe license increase
	SUB TOTAL	**16,420.00**	**5,698.77**	**10,721.23**	**(65%)**	
600	**Facilities**					
6010	Community Centre Car Park	3,200.00	1,598.50	1,601.50	(50%)	
6020	Defibrillator maintenance	500.00		500.00	(100%)	
6030	General Maintenance & Repair	5,000.00	2,402.00	2,598.00	(51%)	
6040	Grass/Hedge Cutting, Weeding & Fertilising.	30,000.00	7,960.15	22,039.85	(73%)	
6050	Fences/Gates	350.00		350.00	(100%)	
6070	Inspections Surveys & Reports	2,500.00	475.00	2,025.00	(81%)	
6080	Insurance	2,500.00	89.41	2,410.59	(96%)	
6090	Office Equipment	2,000.00	345.75	1,654.25	(82%)	
6100	Playground Equipment Maintenance					
6110	Cleaning & Associated Supplies	250.00	79.15	170.85	(68%)	
6130	Security, Fire & Safety	200.00	203.78	-3.78	(-1%)	Fire extingisher inspections
6140	Software and back-ups	7,200.00	1,144.32	6,055.68	(84%)	
6150	Street Furniture inc Seats & Bins	2,000.00	3,930.29	-1,930.29	(-96%)	Bins benches Flags overspent
6160	Street Lighting - maintenance / repairs	13,000.00	3,282.64	9,717.36	(74%)	
6180	Street Lighting - Electricity	13,889.00	4,809.68	9,079.32	(65%)	
6190	Telephone & Internet	600.00	231.14	368.86	(61%)	
6210	Tree surveys					

6220 Utilities - Gas, Water, Electricity	10,000.00	3,946.16	6,053.84	(60%)	
6230 Vandalism & graffiti removal	500.00		500.00	(100%)	
6240 Waste / Litter / Street Cleaning	10,000.00	3,537.72	6,462.28	(64%)	
6260 Village Planting,Hanging Baskets & Planters	5,000.00	5,120.61	-120.61	(-2%)	Hanging baskets & Jubillee garden
6270 Christmas Trees/Lights	1,000.00		1,000.00	(100%)	
SUB TOTAL	**109,689.00**	**39,156.30**	**70,532.70**	**(64%)**	

700 Neighbourhood Plan

7040 GNP evidence Website	160.00	70.00	90.00	(56%)	
SUB TOTAL	**160.00**	**70.00**	**90.00**	**(56%)**	

800 EMRs

8105 Playgrounds equipment EMR		13,500.00			Gardiner Playground (youth club)
8150 Public Buildings EMR		3,716.24			Storage Container & shed
8210 Trees EMR		1,175.00			
8346 Sheepcot improvements EMR		780.00			
8348 Playgrounds refurbishment EMR		122,361.78			Gardiner Playground
8349 Traffic calming EMR		1,400.00			Drawings
8390 Ferry Lane Surfacing EMR		396.00			Planning permisison
8425 Freedom of Goring EMR		94.87			Engraving Board
8500 GNP Review EMR		4,512.50			2 invoices
SUB TOTAL		**147,936.39**	**-147,936.39**	**(N/A)**	

Summary (including EMRs)

NET TOTAL	**255,678.00**	**241,200.46**	**14,477.54**		
V.A.T.		38,013.22			
GROSS TOTAL		**279,213.68**			
NET TOTAL (excluding EMRs)	**255,678.00**	**93,425.06**	**162,413.93**	**64%**	left for 58% of FY

Reserves Balance up to 31 August 2026

Reserve	Opening Balance	Transfers	Spend	Receipts	Current Balance	Note
Capital						
315 Capital projects				175,000.00	175,000.00	
Operating						
310 Operating (General) Reserve	87,487.81	-12,952.81			74,535.00	
Earmarked						
325 EMR Tree felling/pruning/replacement	799.09	9,350.91	1,175.00		8,975.00	
330 EMR Playgrounds maintenance	27,000.00	-13,500.00	13,500.00		0.00	Spend of Youth Club donation
340 EMR Community Centre Car Park restoration	14,002.51	5,997.49			20,000.00	
345 EMR Community Infrastructure Levy	45,912.59			7,216.43	53,129.02	
346 EMR Sheepcot Pavilion area refurbishment	92,321.98	37,000.02	780.00		128,542.00	Drawings
347 EMR WHBG Natural Burials setup	15,000.00				15,000.00	
348 EMR Playground refurbishment	143,718.32	-18,668.32	122,361.78		2,750.00	Gardiner playground
349 EMR Traffic calming and Pedestrian safety	13,477.48	2,422.52	1,400.00		14,500.00	Drawings
365 EMR Public Spaces Security	3,249.04				3,249.04	
370 EMR Public Open Spaces Strategy	18,507.37				18,507.37	
380 EMR WHBG Improvements	17,500.00				17,500.00	
390 EMR Ferry Lane right of way enhancements	20,000.00		396.00		19,604.00	Planning application
415 EMR Public Buildings	10,180.00	2,573.32	3,716.24		9,037.08	Storage container & Jubille Garden shed
420 EMR Election Costs		8,000.00			8,000.00	
441 EMR WHBG (OCC Cllr Priority Fund 467)	2,965.00				2,965.00	
500 EMR GNP Review	5,000.00	25,000.00	4,512.50		25,487.50	2 invoices
Closed EMRs						
385 EMR WHBG Reserved Plots	5,500.00	-5,500.00			0.00	
410 EMR WHBG - 99Y Maintenance	8,000.00	-8,000.00			0.00	
425 EMR Freedom of Goring	1,000.00	-905.13	94.87		0.00	
Total	**531,621.19**	**30,818.00**	**147,936.39**	**7,216.43**	**421,719.23**	
TOTAL RESERVE	**531,621.19**	**30,818.00**	**147,936.39**	**182,216.43**	**596,719.23**	**(Capital + Operating + Earmarked)**
GENERAL FUND					50,998.79	**(Total Funds - Total Reserve)**
TOTAL FUNDS					**647,718.02**	
Consisting of:						
Bank deposits					643,267.54	
+ VAT recoverable at 31 August					4,450.48	
+ unpresented income						
- unpresented expenditure						
+ Round off in calcualtions						
					647,718.02	