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Briefing Note

Half Year Financial Analysis - Parish Council

Finance, Governance and Estates Committee 16 October 2025

1. Introduction

The purpose of this briefing note is to assist the Committee in reviewing and assessing the Parish Council's financial position at the half-way point of the current financial year (i.e. 1 April 2025 to 30 September 2025). The information is taken from the Rialtas Business Solutions (RBS) finance system reports. The nominal ledger report (in code order) provided at every Committee meeting shows every individual transaction made and the narrative should help explain what the income or expenditure covers. Identifying any concerns early ensures action can be taken to rectify or mitigate potential year end problems.

2. Overall position against budget

As of 30 September 2025, the Parish Council's overall position is:

	General Admin £	Estates & Facilities £	Community Engagement £	Council £
Actual income	348,470	60,364	0	**408,833**
Income budget	350,977	73,475	0	**424,452**
% of budget	**99.3%**	**82.2%**	**0%**	**96.3%**
Actual expenditure	119,112	84,176	10,913	**214,201**
Expenditure budget	257,406	155,896	22,150	**435,452**
% of budget	**46.3%**	**54%**	**49.3%**	**49.2%**

3. Review of Income

Finance & Governance Income

Code	% of Income	Comments
3000-101	100%	The main income is guaranteed via the **precept** collected through Council Tax by MSDC and paid to the Parish Council each year in April and September. For 2025/26 the total precept income figure of £331,861 has been received in full.
3150-101	50%	**Village Centre Bookings Income:** The Parish Council charges the Village Centre Charity a management fee for the time taken by Parish Council staff to manage, maintain and take the bookings for the Charity. The fee is calculated as part of the budget setting process. The Clerk controls the invoicing (quarterly) so it should always be up to date.
3400-101	0%	**Bank Interest** is budgeted as £0, as at the end of the year all bank interest received will be proportionally re-coded back to Earmarked Reserves at the end of the financial year.
3500-101	0%	The **Miscellaneous Income** code contains a figure of £2,567. £2,517 was a direct debit fraud and was repaid instantly by the bank and is coded to 5710-101 (Misc Expenditure). The other £50 was paid in compensation by Nationwide for a complaint raised by the Parish Council.

Estates and Facilities Management Income

Code	% of Income	Comments
3210-201	78.5%	**Cemetery Income** - The budgeted income is £10,255. Whilst this is purely a budgeted figure and clearly not a target, income currently stands at £8,046. Due to the increase in cemetery work, income is set to exceed the current target in October 2025.
3110-202 **3120-202** **3500-101**	43.8%	**Recreation Grounds Income -** The Bowling Club lease rent is paid in full. The Tennis Club pay in January each year. The miscellaneous income is £1.15 for an easement in South Avenue Recreation Ground.
3100-203	50%	The **Chantry Stables** (Charity Shop) income is invoiced twice a year on 30 September and 31 March. Once the rent is received the revenue grant (5250-203) is paid in support.
3130-205	50%	The budgeted income from the **old Parish Office** is invoiced twice a year to the exclusive hirer WSALC. The first 50% has been received. (The small meeting room is next to the Library and is leased by the Parish Council from WSCC.)
3200-208	77.7%	The budgeted income for the **Allotments** is £3,160. Each year the allotment plot tenants are invoiced on 1 September and this year's payment deadline is 1 October. A small amount remains to be collected.
3500-209	0%	The **Street Furniture Miscellaneous Income** code contains the (unbudgeted) £1,496 Section 106 funds for three new litter bins. The corresponding expenditure is shown in 5500-209 (Bins).
3500-210	0%	The **Hurst Meadows Miscellaneous Income** code contains the (unbudgeted) £100 received from a bequest to be spent on the site.
3140-211	69.4%	The budgeted income for **Court Bushes Community Hub** is £42,000. Although some payments have been received in advance for events in the second half of the year, regular hirers are only invoiced up until the end October 2025, so a further five months of regular hirers income is still due in 2025/26.

4. Review of Expenditure

Finance & Governance Expenditure

Code	% of Exp.	Comments
5100-101 **5110-101** **5120-101**	46.9% 46.3% 46.9%	The highest proportion of expenditure is spent on staff (including on-costs) **Salaries, National Insurance and Pension Contributions**. The Parish Council is invoiced by WSCC who provide the payroll services. Invoices are normally received at the end of the month to which they relate. The salaries invoices are up to date and show just below 50% spend across each three lines. A National Pay Award has already made this year (at 3.2%) and this has been backdated to 1 April 2025. Further analysis of staff costs is set out later on the agenda.
5180-101	9.6%	The Professional Support budget has been used to fund support for the year end financial close-down, and the Planning Consultant costs for the emerging Mid Sussex District Plan.
5210-101	80.7%	The annual **Insurance** premium is a one-off payment for the Parish Council insurance (paid each May) and the van insurance (paid in September). Insurance costs did not rise as much as cautiously anticipated.
5230-101	102.4%	Annual **subscriptions** to NALC/WSALC, and the ICCM are paid for the year in advance. This year an unbudgeted subscription was added for Action in Rural Sussex. The £35 ICO fee is paid in November.
5370-101	97.5%	The **website** hosting/support fees are paid to Wasabi for the year.
5710-101	0%	The **Miscellaneous Expenditure** code contains a figure of £2,524. £2,517 was a direct debit fraud and was repaid instantly by the bank. The income is shown under 3500-101 (Misc Income). The other £7 was for a Land Registry search.

Estates and Facilities Management Expenditure

Code	% of Expenditure	Comments
5013-201	189.9%	The Cemetery **Water** invoice is paid for the year in advance. The budget of £56 was exceed with the cost being £106. This is higher than budgeted for due to industry wide increases of some 35%.
5400-201	189.5%	**Property Maintenance** at the Cemetery has already exceeded the budget. This was work on mapping and jetting the drainage, and surveying and reinforcing the roof to avoid movement.
5415-201	0%	**The Holy Trinity Lower Churchyard** annual cut is in October.
5400-202	80.5%	**Property Maintenance** funds have been spent on various projects across the Recreation Grounds as set out in the nominal ledger. This budget will be closely monitored for the next six months.
5440-202	90.1%	**This Repairs** budget has been spent on play equipment maintenance. This budget will be closely monitored for the next six months.
5720-202	0%	**Projects:** The £14,000 budget is earmarked for the South Avenue Drainage project.
3500-204	0%	**Misc Income:** £10,417 was received from the Insurance Claim to repair the 10 vandalised **streetlights** in Willow Way. The corresponding expenditure will come out of the 5400-204 Property Maintenance line once the invoice is received and paid.
5011-206	115.4%	**Public Conveniences Waste** – the invoices for sanitary bin emptying are paid in advance for the year.
5030-206	123.3%	**Public Conveniences Washroom Services** – the invoices for urinal treatments and air fresheners are paid in advance for the year. £429 has been miscoded (for the July Caretaking) and will be transferred to the correct code. Tis will bring the costs within budget.
5410-208	(65.5%)	This expenditure code shows an income figure of £360. The **allotment grounds maintenance** code receives the deposits from pots that are not returned to the plot holder when they give up their plots, because they require the Maintenance Officer to undertake grounds maintenance work before they can be relet. All allotment deposits are kept in a "holding account" within the RBS system.
5710-209	633%	**Street Furniture Miscellaneous** shows £633 expenditure for the purchase of defib batteries and pads, the SC village sign being taken down and put up, and a new counterweight for the flagpole.
Hurst Meadows-210	68.6%	**Hurst Meadows** - The agreed budget for Hurst Meadows is £23,300. Whatever the direct expenditure on Hurst Meadows is, the amount is transferred from the EMR 350 into Budget Code 210. The same applies to the Millennium Garden from the Millennium Garden EMR. The end of year should show only the waste services cost coming from cost centre 210. The Hurst Meadows EMR and the Millennium Garden EMR are 'ring-fenced' and cannot be used for any other purpose, due to the nature of the receipt of the funds. The £2,000 "project" expenditure is the new paths added in Buckwilly and Bellow Nose.
5000-211	135.2%	**Rates for Court Bushes:** Were increased again significantly by MSDC with no notice, so for this year they are underbudgeted for.
5005-211	75%	**Rent for Court Bushes:** (paid to MSDC) The rent is paid quarterly in advance.
5013-211	164.1%	The **Court Bushes Water** bill is higher than budgeted for due to industry wide increases of some 35%.
5400-211	87.2%	**Court Bushes Property Maintenance** has included the annual fire alarm testing, sewer pump testing, intruder alarms and the CCTV monitoring contract.

Code	% of Expenditure	Comments
5440-211	87.2%	**Court Bushes Repairs** have included roof repairs and following a water leak, repairs including the water tank, and dehumidifier hire.
5020 - 213	5.4%	**Waste Services:** Litter and dog waste collections by MSDC are billed at the end of the year. The 5.4% relates to the two new street bin collections at Langton Lane and Albourne Road.

Community Engagement Expenditure

Code	% of Expenditure	Comments
5630-301	100%	**Community Events Grants**: £4,500 has been spent on Hurst Festival, Hurstfolk, St Lawrence Fair and Santa Sunday. No other costs are expected.

Virements

Transfers can be made between codes and cost centres in-year, where there is known underspends, and possible or known overspends. For example, the overspend of £1,790 on the Cemetery Property Maintenance (5400-201) could receive funds from another underspent code e.g. Highways and Byeways (207), to cover the difference. Alternatively, funds can be used from the General Reserve or Earmarked Reserves.

5. General Reserve and Existing 2025/2026 Commitments:

On 31 March 2025, £114,427 was held in General Reserve. As of 30 September 2025, the general reserve balance shows as £134,759. The balance on the Current Year Fund (also shown at the bottom of the Balance Sheet report) is added to or subtracted from the general reserve at the end of the financial year, unless Council resolves to allocate the funds differently. The Current Year Fund as of 30 September stands at £194,632, as this includes the second half of the precept. Some overspends have already been agreed by Council that effectively come out of the General Reserve such as the purchase of the Works Van for £8,900 (partly funded by the Van Earmarked Reserve (£2,972) but with £5,928 coming from the General Reserve.

6. Earmarked Reserves (EMR):

These are established to provide future funding for specific projects and/or areas under the control and management of the Parish Council. There is no guidance as to appropriate amounts to hold in EMRs, as this will vary depending on the projects under consideration. All ten EMRs are listed on the bottom of the balance sheet.

7. Conclusion

This report is intended to support the Committee in its review of the financial performance of the Parish Council during the first half of the 2025/26 financial year and allow it to make strategic decisions about the remainder of the year. The Committee is asked to approve the following recommendation:

RECOMMENDATION:

That the Committee NOTES the half year financial analysis and AGREES:

i) To monitor the Recreation Grounds Property Maintenance and Repairs budgets closely so as not to over-spend at the end of the year;

ii) That additional transfers from Earmarked Reserves into Cost Centres are not recommended at this time; and

iii) Transfers from Cost Centres into Earmarked Reserves are not recommended at this time except it is noted that the £7,000 transfer from Court Bushes Cost Centre (211) to the Court Bushes Sinking Fund remains a priority at the end of the year.