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Briefing Note
Half Year Financial Analysis - Parish Council

Finance, Governance and Estates Committee 15 October 2026

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 2026 to 30 September 2026). 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. The narrative below helps explain any budget codes that stand out. 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 2026, the Parish Council's overall position is:

	General Admin £	Estates & Facilities £	Community Engagement £	Council £
Actual income	399,625	84,261	0	**483,886**
Income budget	377456	82,850	0	**460,306**
% of budget	**105.9%**	**101.7%**	**0**	**105.1%**
Actual expenditure	132,110	181,100	9,907	**323,117**
Expenditure budget	249,637	202,769	18,900	**471,306**
% of budget	**52.9%**	**89.3%**	**52.4%**	**68.6%**

3. Review of Income

Finance & Governance Income

Code	% of Income	Comments
3000-101	105.9%	The main income is guaranteed via the P**recept** collected through Council Tax by MSDC and paid to the Parish Council each year in April and September. For 2026/27 the total precept income figure of £359,604 has been received in full.
3150-101	100%	**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 arrangements.
3300-101	871%	**Parking Disc Income:** Each year the parking discs income reflects the parking discs expenditure. MSDC maintained that from 1 May 2026, the parking discs would no longer apply, so a lower income and corresponding budget was set.
3400-101	0%	**Bank Interest** is budgeted as £0, as at the end of the financial year all bank interest received will be proportionally re-coded back to Earmarked Reserves.
3500-101	0%	The **Miscellaneous Income** code contains a figure of £17,766. £16,286.40 of this was from HMRC, as the Parish Council has claimed the previous four year's VAT for the Village Centre Charity. See note on expenditure to date under 5710-101.(The rest is from contributions to a traffic survey carried out for the District Plan.)

Estates and Facilities Management Income

Code	% of Income	Comments
3210-201	136.9%	**Cemetery Income** - The budgeted income is £10,645. Whilst this is purely a budgeted figure and clearly not a target, income currently stands at £14,578.
3500-201	0%	**Miscellaneous Cemetery Income:** The Council has received a £2,250 bequest towards future maintenance of the Cemetery.
3110/ 3120/ 3500-202	860.3%	**Recreation Grounds Income -** The Bowling Club lease rent is paid in full. The Tennis Club pay in January each year. The miscellaneous income of £32,153 is from Section 106 funds for the play area at Reeds Lane Recreation Ground.
3100-203	0%	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	64.5%	The budgeted income for the **Allotments** is £3,280. Each year the allotment plot tenants are invoiced on 1 September with a payment deadline of 1 October. Some plot holders pay in the early part of October (so not reflected in this report) but a small amount still remains to be paid.
3140-211	58.9%	The budgeted income for **Court Bushes Community Hub** is £50,165. 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 2026, so a further five months of regular hirers income is still due in 2026/27.
3310-213	32.5%	The Parish Council office sells **Dog Waste Bags** to the public for a £1 for 50. Both the budget for income and expenditure is set at £600, although the Council makes a small profit from the sale.

4. Review of Expenditure

Finance & Governance Expenditure

Code	% of Exp.	Comments
5100-101 **5110-101** **5120-101**	49.2% 49% 49.2%	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 3.3%) and this has been backdated to 1 April 2026. Further analysis of staff costs is set out later on the agenda.
5210-101	95.2%	The annual **Insurance** premium is a one-off payment for the Parish Council insurance (paid each May) and the van insurance (paid in September). There is no more call on this budget line this year.
5230-101	103.8%	Annual **subscriptions** to NALC/WSALC, AIRS and the ICCM are paid for the year in advance. The £35 ICO fee is paid in November.
5340-101	270%	**Office Furniture:** It was agreed to purchase 5 new office chairs for employees, despite being over budget, for health and safety reasons, as the arms had broken on all the current ones,
5370-101	102%	The **website** hosting/support fees are paid to Wasabi for the year in one go.
5710-101	0%	The **Miscellaneous Expenditure** code contains a figure of £6,524. £6,500 of this is a deposit for the new Velux window for the Village Centre. The corresponding income is in the Misc Income code 3500-101 (see note for explanation re VAT).

Estates and Facilities Management Expenditure

Code	% of Expenditure	Comments
5013-201	118%	The **Cemetery Water** invoice is paid for the year in advance. The budget of £110 was exceed with the cost being £1130.
5415-201	0%	**The Holy Trinity Lower Churchyard** annual cut is in October.
5550-201	325%	Unexpected **Cemetery Tree Works** were required when a limb fell off one of the old Willows. Planned tree work has also been undertaken.
5490-202	93.6%	The Annual **Play Area Inspections** have been carried out.
5550-202	271.3%	**Recreation Ground Tree Works** have gone over budget due to the cots of £3,250 for the Oak at Reeds Lane Rec. Planned tree work has also been undertaken.
5720-202	0%	£36,361 in the **Rec Grounds Project** code is for the cost of the improvements at Reeds Lane Recreation Ground, refunded by Section 106.
5013-206 **5020-206**	114% 103.8%	**Public Conveniences Water** – the invoices for water are paid in advance for the year. **Waste** is also paid in advance.
5030-206	76.3%	**Public Conveniences Washroom Services** – the invoices for urinal treatments and air fresheners are paid in advance for the year.
7520-207	167.1%	The **Highways and Byeways Projects** budget code was used for the Drainage and re-surfacing project on South Avenue (Parish Council owned section). £28,172 was also taken from the S. Ave Earmarked Reserve.
5013-208	192.9%	The **allotment water bill** is paid annually in advance.
5540-209	91.9%	**Street Furniture Village Gateways** are cleaned once, annually.
Hurst Meadows-210	59.7%	**Hurst Meadows** - The agreed budget for Hurst Meadows is £23,600 (this includes £1,000 for the Millennium Garden). 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 £2,806 spent in the Millennium Garden is primarily for the new post and rail fence.

Community Engagement Expenditure

Code	% of Expenditure	Comments
5630-301	100%	**Community Events Grants**: £4,500 has been spent on Hurst Festival, SC Village Hall, St Lawrence Fair and Santa Saturday. No other costs are expected.
5640-301	100%	**Health & Wellbeing Grants**: £500 has been paid to both the Sussex Vale Rotary and 4Sight Vision. 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. Alternatively, funds can be used from the General Reserve or with prior Council approval, Earmarked Reserves.

5. General Reserve and Existing 2026/2027 Commitments:

On 31 March 2026, £102,248 was held in General Reserve. As of 30 September 2026, the General Reserve balance shows as £202,359. 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 2026 stands at £160,769, and this includes the second half of the precept.

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 2026/27 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 Cemetery and Recreation Grounds Tree budgets closely so as not to over-spend further 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.