

Marbury & District Parish Council
Responsible Financial Officer (RFO) Budgetary Report
For the Financial Year Ending 31 March 2026
(Operational Budget Only – Reserves Removed)

1. Overview

This report summarises the Council's income and expenditure for 2025/26 based on the original approved operational budget of £9,126.00.

Actual expenditure to 31 March 2026 is £8,784.82, giving a current underspend of £341.18.

However, this is not the final position because:

- The invoice for Moral Play Services is still expected.
- Grounds maintenance work will take place in spring.

These future costs will reduce the underspend.

CIL funds remain separate and are not included in the operational budget.

2. OPERATIONAL INCOME

Income Source	Budget	Actual	Variance
Precept	9000.00	9000.00	0.00
VAT Refund (23/24)	126.00	126.00	0.00
Total Income	9126.00	9126.00	0.00

3. OPERATIONAL EXPENDITURE SUMMARY

Item	Budget	Actual	Variance
Total Expenditure	9126.00	8784.82	341.18 underspend

4. DETAILED EXPENDITURE AND VARIANCES

(All figures exactly match your updated spreadsheet)

Administration

Budget: 3543.46

Actual: 3536.61

Variance: 6.85 underspend

Park / Play Area Loan

Budget: 2902.16

Actual: 2892.87

Variance: 9.29 underspend

Newsletter

Budget: 300.00

Actual: 380.00

Variance: 80.00 overspend

ICO

Budget: 36.75

Actual: 47.00

Variance: 10.25 overspend

Grounds Maintenance

Budget: 580.00

Actual: 30.00

Variance: 550.00 underspend

(Note: Spring works expected)

Website

Budget: 574.00

Actual: 603.00

Variance: 29.00 overspend

AVOW Payroll

Budget: 84.00

Actual: 109.00

Variance: 25.00 overspend

Professional Fees (Internal Audit)

Budget: 51.26

Actual: 51.26

Variance: 0.00

Subscriptions (CHALC)

Budget: 185.25

Actual: 185.25

Variance: 0.00

VAT

Budget: 126.00

Actual: 126.00

Variance: 0.00

Village Hall Hire

Budget: 360.00

Actual: 360.00

Variance: 0.00

Defibrillators

Budget: 840.00

Actual: 840.00

Variance: 0.00

Insurance

Budget: 588.83

Actual: 588.83

Variance: 0.00

Moral Play Services

Budget: 50.00

Actual: 0.00

Variance: 50.00 underspend

(Note: Invoice expected late)

Bank Charges

Budget: 61.00

Actual: 67.00

Variance: 6.00 overspend

(Updated to £6 per month)

Training

Budget: 60.00

Actual: 00.00

Variance: 60.00

(Training with SLCC - projected)

5. EXPECTED FUTURE EXPENDITURE (NOT YET INVOICED)

Moral Play Services

Budget: 50.00

Invoice expected.

Grounds Maintenance

Budget remaining: 550.0

Spring works will reduce the underspend.

6. COMMUNITY INFRASTRUCTURE LEVY (CIL)

(Reported Separately – Not Part of Operational Budget)

CIL Income

CIL 2024/25: 1542.92

CIL 2025/26: 6324.81

Total CIL Income: 7867.73

CIL Expenditure

No CIL expenditure in 2025/26.
CIL Balance Carried Forward
7867.73

7. CONCLUSION

- Current operational underspend: 341.18
- This will reduce once Moral Play Services, SLCC Clerk training and grounds maintenance invoices are received.
- Income is fully on target.
- CIL funds remain intact and available for future eligible projects (Note there is a time limit)
- The Council remains in a stable financial position.