Chigwell Parish Council
Summary of Income & Expenditure 2026-2027

YTD All Cost Centres and Codes (Between 01/04/2026 - 07/06/2026)

A. C - Cemetery Income

Code	Title	2024/25	2025/26	Budget 26/27	Actual 2026/27	Variance
80	Memorials Lawn/CR/Traditional Fees PURCHASE	7,770.00	4,365.00	**8,000.00**	1,460.00	1,460.00
81	Digging & Reopening Graves Lawn/CR/Tradit/Caskets	45,245.00	46,995.00	**82,975.00**	20,960.00	20,960.00
82	Grave Spaces PURCHASE Lawn/CR/Tradit/Public Graves	71,485.00	25,715.00	**22,975.00**	26,635.00	26,635.00
83	Dedications Garden of Remembrance		4,030.00			0.00
84	Memorial Bench Fees		5,600.00	**14,000.00**		0.00
85	Transfer - Exclusive Right of Burial	1,040.00	1,530.00	**1,500.00**	550.00	550.00
86	Copy of Deed of Grant/Replacement copy			**50.00**	25.00	25.00
165	Renewal/ extension Garden of Remembrance	905.00	5,960.00	**1,000.00**		0.00
167	Renewal/Extension Cremated remains CR Sections	445.00	3,790.00	**13,000.00**		0.00
215	Memorials Lawn/CR/Traditional Subsequent WORK		1,800.00	**1,500.00**	380.00	380.00
216	Renewal/extension FULL KERB Section		580.00			0.00
217	Memorial plaque Garden of Remembrance		250.00	**1,000.00**		0.00
218	Purchase grave in reserve		10,640.00		9,512.00	9,512.00
	SUB TOTAL	**126,890.00**	**111,255.00**	**146,000.00**	**59,522.00**	**59,522.00**

A. C - Cemetery Cost

Code	Title	2024/25	2025/26	Budgeted 2026/27	Actual 26/27	Committed	Variance
77	Capital Repayments	**4,570.14**	**4,815.31**	**4,765.04**			**4,765.04**
78	Interest Payments	**3,132.44**	**2,887.27**	**2,937.54**			**2,937.54**
90	C&OS Training	**2,140.00**	**1,164.00**	**3,000.00**		2,965.00	**35.00**
91	C&OS Travel Expenses	**340.20**	**187.65**	**500.00**			**500.00**
88	C&OS Salaries, PAYE&NI	**108,390.28**	**90,270.28**	**104,800.72**	21,631.37	9,903.47	**73,265.88**
89	C&OS Superannuation	**24,247.93**	**20,228.49**	**17,982.12**	3,490.14	3,490.14	**11,001.84**

222	Apprentices Cost under 25	**Budget £14566.15 FC018/26 (£5,000)**			**9,566.15**			**9,566.15**
96	C&OS Cleaning Materials		**143.63**	**107.93**	**200.00**	35.65		**164.35**
97	C&OS Property Maint.		**14,872.97**	**6,372.67**	**6,000.00**	368.63	527.81	**5,103.56**
98	C&OS Security		**2,421.76**	**1,408.32**	**1,500.00**		510.00	**990.00**
100	C&OS General Expenses		**3,864.11**	**5,570.68**	**2,000.00**	1,033.87	382.11	**584.02**
101	C&OS Rent & Rates		**2,095.80**	**2,095.80**	**2,200.59**	553.59	183.00	**1,464.00**
92	C&OS Printing/Stationery		**377.71**	**423.09**	**500.00**	191.51		**308.49**
94	C&OS Mobiles Comms		**1,610.27**	**1,292.43**	**1,600.00**	136.00	68.00	**1,396.00**
102	C&OS Electricity		**4,124.34**	**5,351.74**	**3,000.00**	738.41		**2,261.59**
103	C&OS Water		**182.50**	**134.65**	**250.00**	23.32		**226.68**
104	C&OS Waste Disposal		**3,538.30**	**3,743.04**	**4,000.00**	830.70	276.90	**2,892.40**
95	C&OS Protective Equip.		**141.38**					**0.00**
107	C&OS Equip. Rental		**2,518.50**		**1,500.00**			**1,500.00**
108	C&OS Equip. Maintenance		**8,655.19**	**3,490.57**	**7,600.00**	395.33		**7,204.67**
109	C&OS Equip. Purchase		**19,317.82**	**17,500.39**	**2,500.00**	158.32		**2,341.68**
118	C&OS Gas Oil		**2,008.82**	**761.57**	**1,000.00**			**1,000.00**
213	Electric Vehicle maintenance		**5,113.05**	**1,658.82**	**5,580.27**	620.02	189.84	**4,770.41**
139	C Grounds Maintenance		**2,108.63**	**1,696.49**	**2,500.00**			**2,500.00**
140	C Tree Maintenance		**410.00**		**750.00**			**750.00**
141	C Tree Purchase							**0.00**
142	**C Bench/Plaque purchase #**	**Cost of Sales**		**2,127.40**	**2,000.00**			**2,000.00**
143	C-Grave inspection							**0.00**
144	C-Grave/Facilities maint/inspection/ maintenance	144;146	**1,355.31**	**1,674.62**	**3,300.00**	818.29	210.00	**2,271.71**
146	C-Construction material							**0.00**
147	C-Planting		**34.90**	**518.33**	**500.00**			**500.00**
148	**C-Sub contractors**	**Budget £2,500 FC018/26 add £5,000**	**11,898.40**	**17,350.00**	**7,500.00**	1,030.00	**2,060.00**	**4,410.00**
149	C-Cycle/footpath maintenance		**435.00**	**42.42**	**1,000.00**			**1,000.00**
223	C - Contingency Cost under emergency spend				**5,000.00**	1,950.00		**3,050.00**
	SUB TOTAL		**230,049.38**	**192,873.96**	**205,532.43**	**34,005.15**	**20,766.27**	**150,761.01**

Cemetery nett position

		Nett 24/25	Nett 25/26	Income 26/27	Expenditure 26/27	Nett 26/27
A	SubTotal	-103,159.38	-81,618.96	59,522.00	54,771.42	4,750.58

Balanced Budget 26/27	*Precept 26/27*	*Monitoring by RFO & Clerk*
-59,532.43	*£59,532.43*	*£0.00*

A. D - Allotments Income

Code	Title	2024/25	2025/26	2026/27	Actual 26/27	Variance
46	Allotments income					
168	CPC Limes Farm Rent	**1,026.45**	**1,370.00**	**1,440.00**	1,305.00	135.00
183	CPC Gravel Lane Allotments	**1,286.24**	**1,221.67**	**1,480.00**	1,316.66	163.34
	SUB TOTAL	**2,312.69**	**2,591.67**	**2,920.00**	**2,621.66**	**298.34**

J. Allotments Cost

Code	Title	2024/25	2025/26	Budgeted 26/27	Actual 2026/27	Committed 26/27	+/- Under/over spend Variance
47	Allotments Notice, Inform boxes Maintenance	**1,084.25**					**0.00**
48	Allotments security						**0.00**
49	Allotments Water	**392.30**	**608.69**	**750.00**	174.30		**575.70**
50	**Allotments Waste Disposal**		**1,091.03**	**710.00**			**710.00**
51	Allotments - Other Expenditure	**144.84**	**403.00**				**0.00**
52	Allotments - General Maintenance			**1,460.00**		24.50	**1,435.50**
	SUB TOTAL	**1,621.39**	**2,102.72**	**2,920.00**	**174.30**	**24.50**	**2,721.20**

Allotments nett position

		Nett 24/25	Nett 25/26	Income 26/27	Expenditure 26/27	Nett 26/27	Balanced Budget 26/27
B	**Sub Total**	**691.30**	**488.95**	**2,621.66**	**198.80**	**2,422.86**	**0.00**

A. E - Hire of Parish Hall Income

Code	Title	24/25	25/26	udgeted 26/27	Actual 26/27	Variance
60	VH Income - regular	**6,730.00**	**14,545.00**	**17,500.00**	6,590.00	10,910.00
61	VH Income - casual	**10,333.75**	**7,670.00**	**23,500.00**	7,868.75	15,631.25
163	Community Hall - INCOME					0.00
166	VH Income - Recovery damage				225.00	
	Precept					
	SUB TOTAL	**17,063.75**	**22,215.00**	**41,000.00**	**14,683.75**	**26,541.25**

L - Parish Victory Hall Cost

Code	Title	24/25	25/26	Budgeted 26/27	Actual 26/27	Committed 26/27	Variance
63	VH Maintenance	23,651.43	10,992.75	**7,500.00**	3,822.12	1,236.30	**2,441.58**
67	VH Rent & Rates	6,487.00	6,487.00	**4,606.00**	1,150.00	384.00	**3,072.00**
69	VH waste disposal	1,154.46	932.90	**1,424.00**	263.88	87.96	**1,072.16**
172	**VH-Water**	1,815.33	1,230.46	**700.00**	94.83		**605.17**
173	VH-Heating	5,147.97	3,943.97	**2,500.00**	393.43		**2,106.57**
179	VH/Club Cleaning materials/services	578.98	804.86	**600.00**	160.07		**439.93**
190	VH - Electricity charges	8,120.32	6,048.64	**8,000.00**	1,062.64	45.71	**6,891.65**
197	VH INVENTORIES	398.02					**0.00**
224	Contingency Cost under emergency			**5,000.00**			**5,000.00**
62	VH Salaries, PAYE & NI	10,708.15	8,545.10	**20,429.99**	3258.37	1,196.14	**15,975.48**
214	VH-Superannuation	0.00	308.61	**974.23**	129.32	144.01	**700.90**
							0.00

SUB TOTAL	58,061.66	39,294.29	51,734.22	10,334.66	3,094.12	38,305.44

Victory Hall nett position

		Nett 24/25	Nett 25/26	Income 26/27	Expenditure 26/27	Nett 26/27
C	SubTotal	-40,997.91	-17,079.29	14,683.75	13,428.78	1,254.97

Balanced Budget 26/27	*Precept 26/27*	*Monitoring by RFO&Clerk*
-10,734.22	*£10,734.22*	*£0.00*

Council ADMINISTRATION

Income

Code	Title	24/25	25/26	Budgeted 26/27	Actual	Variance
1	**Precept £325,416**	312,900.00	325,416.00		162,708.00	
2	Bank Interest	4,097.18	9,145.02	8,000.00	2,096.52	
3	Photocopy/fax income	6.90	5.60	10.00		
87	Telecomms Mast income	4,908.49	3,589.84	3,589.84	1,794.92	
164	VAT refunded	46,695.54	35,102.35			
	SUB TOTAL	368,608.11	373,258.81	11,599.84	166,599.44	0.00

Council ADMINISTRATION COST

Code	Title		24/25	25/26	Budgeted 26/27	Actual YTD 26/27	Committed	+/- Under/over spend
8	A-Travel expenses		886.59	97.53	500.00		64.05	435.95
130	A-Training/Courses		5,865.30	1,442.12	7,000.00	736.00	1,065.00	5,199.00
5	Salaries, PAYE & NI - Admin		81,154.28	92,275.65	145,312.89	30,128.74	14,921.44	100,262.71
6	A-Superannuation		15,720.56	14,834.61	15,250.29	3,117.30	3,117.30	9,015.69
11	Premises Rates		10,603.75	10,603.75	11,381.50	2,849.50	948.00	7,584.00
12	Gas		1,167.00	1,218.85	1,200.00	149.58		1,050.42
13	Electricity		1,821.23	1,961.07	2,000.00	354.27		1,645.73
14	Water		163.37	247.74	240.00			240.00
15	Waste Disposal		2,219.04	2,637.90	1,362.00	263.88	87.96	1,010.16
16	Property Maintenance		8,136.08	5,366.76	6,000.00	1,221.20	545.84	4,232.96
17	Cleaning materials/services		54.18	151.37				0.00
26	Security Alarm system maintenance		1,848.80	350.00	1,500.00	751.00		749.00
18	Printing & Stationery		1,041.27	993.93	1,000.00	268.34	110.40	621.26
19	Postage		700.91	906.68	800.00	249.55	24.00	526.45
20	Photocopying costs		3,495.59	2,025.39	1,300.00	269.90		1,030.10
21	Telephone & Broadband		4,934.03	5,887.34	4,900.00	2,052.38	135.11	2,712.51
22	Mobile comms		1,373.12	1,252.29	1,200.00	269.64	113.82	816.54
23	IT		1,780.00	3,315.00	3,000.00	750.00	250.00	2,000.00
24	IT Equipment Maintenance	24;25	1,407.92	927.33	700.00			700.00
41	Licences		2,734.62	2,404.84	2,000.00	681.20	232.89	1,085.91
27	Website Costs		440.00	515.00	500.00	287.50		212.50
195	Notice Boards Maintenance		2,919.00		500.00	16.65		483.35
28	Social Media							0.00
29	Parish Magazine							0.00
30	Leaflets							0.00
31	CPC Audits (Internal/External)	31;32;33	2,023.80	5,765.90	4,500.00	272.10		4,227.90

32	External Audit							0.00	
33	Internal Control							0.00	
34	Accounting Software fees		3,662.60	3,641.79	**4,000.00**	3,095.30	280.78	**623.92**	
37	HR Professional Fees		14,570.14	11,314.00	**7,200.00**	2,700.00	900.00	**3,600.00**	
225	H&S Subscription				**2,000.00**			**2,000.00**	
36	Insurance		9,394.76	10,204.10	**11,497.91**	11,956.54		**-458.63**	reported to FC before accepted Zurich
38	Bank charges		303.85	316.06	**800.00**	89.75	28.55	**681.70**	
39	General Expenses		1,886.06	2,502.47	**1,900.00**	1,609.62	273.01	**17.37**	
42	Annual Subscriptions		2,576.67	3,422.57	**3,000.00**	2,241.62		**758.38**	
58	Advertising/recruitment		6,156.41	2,194.31	**7,000.00**			**7,000.00**	
59	Elections		11,037.93	7,048.80	**8,000.00**			**8,000.00**	
120	Locum/Temp staff cost		16,374.77						
161	Staff Welfare		160.09	335.08	**1,500.00**		24.54	**1,475.46**	
177	HMRC/Other charges		1,227.01					**0.00**	
178	Pension Admin Charge	26/27-N/A	758.22	486.05	**1,000.00**			**1,000.00**	
226	Contingency cost under emergency spend				**5,000.00**			**5,000.00**	
138	HW Bus stop/Defib maintenance				**500.00**			**500.00**	
110	OS Grounds/Litter bins Maintenance	110;111;122	3,974.86	474.01	**2,700.00**			**2,700.00**	
133	Speedwatch Maintenance			320.00	**500.00**	115.56		**384.44**	
113	OS Playground Inspections		-319.20	79.80	**750.00**	79.80		**670.20**	
114	OS Playground Equipment Maintenance		4,481.29	79.73	**5,000.00**			**5,000.00**	
57	Street furniture		304.99						
115	OS Fitness equip maintenance Chigwell Row				**1,500.00**			**1,500.00**	
116	*OS Tree Maintenance*				**10,000.00**			**10,000.00**	
181	OS QE Meadows				**500.00**			**500.00**	
184	OS Grove Meadows		600.00		**500.00**			**500.00**	
198	OS Flagpole maintenance		375.00		**500.00**			**500.00**	
	Sub Total		**230,015.89**	**197,599.82**	**287,494.59**	**66,576.92**	**23,122.69**	**197,794.98**	

Council Administration nett position

		Nett 24/25	Nett 25/26	Income	Expenditure	Nett		*Budgeted 26/27*	*General Reserve*	*Precept 26/27*	*Monitoring by RFO&Clerk*
D	**Sub Total**	**138,592.22**	**175,658.99**	**166,599.44**	**89,699.61**	**76,899.83**		*-275,894.75*	*£20,745.40*	*£255,149.35*	*£0.00*

7	*Cllrs Training/Courses*	3,395.00	240.00	*Variable*	**4,000.00**	84.00	**3,916.00**
9	*Chair's Allowance*	500.00	400.00	*Variable*	**550.00**		**550.00**
10	*Member's Allowance*	700.00	600.00	*Variable*	**1,100.00**		**1,100.00**
196	*Cllrs training mileage*	161.10	35.53	*Variable*	**500.00**		**500.00**
43	*Professional Fees*	*14,000.00*		*Variable*	**5,000.00**		**5,000.00**
135	*HW Vehicle activated signs*		*2,589.99*	*variable*	**5,000.00**		**5,000.00**
73	*Other grants/Community grants*	6,227.83		*Variable*	**10,000.00**		**10,000.00**
112	*OS Bench/Tree purchase*			*Variable*	**2,000.00**		**2,000.00**
117	*OS Festive Lighting*	13,355.84	1,562.50	*Variable*	**3,000.00**		**3,000.00**

155	CCA - Carbon Audit			*Variable*	2,500.00			2,500.00		
156	CCA - Remediation budget			*Variable*	2,000.00			2,000.00		
157	CCA - Air quality assessment			*Variable*	2,500.00			2,500.00		
158	CCA - Re-wilding			*Variable*						
169	*WARM SPACE PROJECT*			*Variable*						
170	*Christmas Event project; other eve*	561.64	521.60	*Variable*	500.00			500.00		
186	*Social Spaces project*	208.93		*Variable*						
187	*Play in the park sesions*	1,290.00	330.00	*Variable*	1,750.00			1,750.00		
200	*Volunteers community action*	53.80		*Variable*	250.00			250.00		
205	*Tree work -Tender*	32,105.00								
206	*Legal Consultancy*	40,000.00								
227	*Contingency Projects cost*				3,604.35			3,604.35	General Reserve	Precept 26/27
E	**Sub Total**	Council/Committee projects net position			**44,254.35**	**0.00**	**84.00**	**44,170.35**	£44,254.35	0.00

Council/Committee projects net position

TOTAL COUNCIL NETT POSITION			
	Income	**Expenditure**	**Nett**
A+B+C+D+E	**£243,426.85**	**158,098.61**	**£85,328.24**

Z.E. - EMR CPC PROJECTS

Code	Title		31.03.2026	Budgeted EMR	EMR Actual	Committed	Remainder EMR
204	EMR CAPITAL EVehicle Renualt Kangoo						**0.00**
208	EMR Cemetery Refurb			**50,000.00**			**50,000.00**
209	EMR - VH Refurb	FC277/25	**22,919.80**	**28,435.13**	1,200.00		**27,235.13**
210	EMR - Preservation of Chigwell Fund			**35,000.00**	1,938.00	3,998.50	**29,063.50**
211	EMR - Habitat restoration			**50,000.00**			**50,000.00**
212	EME - Cemetery projects (Composting, Columbarium)	FC277/25	**28,532.30**	**28,532.30**			**28,532.30**
220	EFDC VH/CH Project (tender)	FC277/25	**72,481.20**	**72,481.20**			**72,481.20**
222	Capital Receipts Reserve	FC277/25	**19,000.00**	**19,000.00**			**19,000.00**
230	EMR Corporate Branding			**2,000.00**		282.42	**1,717.58**
231	EMR VH Fire Escape Pathway Remedial works	FC277/25		**6,000.00**	2,944.81	853.50	**2,201.69**
232	EMR H&S Compliance works	FC277/25		**2,000.00**	132.20		**1,867.80**
233	EMR Cemetery Memorials Safety Plan	FC277/25		**7,000.00**	184.66		**6,815.34**

234	EMR Cemetery Roadway remedial works				**10,000.00**			**10,000.00**
	SUB TOTAL			**123,933.30**	**310,448.63**	**6,399.67**	**5,134.42**	**298,914.54**
						£117,490.70	52,226.00	
						£1,794.92		
		Income	*Expenditure*					
	Income	£201,519.84	*591,935.59*					
	Precept	£325,416.00				***£119,285.62***	***52,226.00***	***Report***
	Budgeted General Reserve	**£64,999.75**				119,285.62	52,226.00	***Scribe***
						£0.00	*0.00*	
	Budget 26/27	**£591,935.59**	**591,935.59**					
	EMR 26/27		310,448.63					
		£0.00	**902,384.22**	*Scribe*				