Chigwell Parish Council
Summary of Income & Expenditure 2025-2026

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

A. B - Other Income

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
2	Bank Interest	14,100.00	4,216.14	-9,883.86					
3	Photocopy/fax income	37.00	1.60	-35.40					
4	Miscellaneous								
87	Telecomms Mast income	3,000.00	897.46	-2,102.54					
164	VAT refunded								
	SUB TOTAL	**17,137.00**	**5,115.20**	**-12,021.80**					

A. C - Cemetery Income

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
80	Memorials Lawn/CR/Traditional	12,000.00		-12,000.00					(-100%)
81	Digging & Reopening Graves La	34,133.47	9,040.00	-25,093.47					(-73%)
82	Grave Spaces PURCHASE Lav	40,000.00	3,035.00	-36,965.00					(-92%)
83	Dedications Garden of Rememl	1,000.00	500.00	-500.00					(-50%)
84	Memorial Bench Fees	2,000.00		-2,000.00					(-100%)
85	Transfer - Exclusive Right of Bu	1,000.00	180.00	-820.00					(-91%)
86	Copy of Deed of Grant/Replace								(N/A)
165	Renewal/ extension Garden of F	2,000.00		-2,000.00					(-100%)
167	Renewal/Extension Cremated re	22,484.00		-22,484.00					(-100%)
192	casket fee VOIDED								(N/A)
207	Renewal/extension Lawn Grave	18,750.00		-18,750.00					(-100%)
215	Memorials Lawn/CR/Traditional		1,315.00	1,315.00					(N/A)
216	Renewal/extension FULL KERE								(N/A)
217	Memorial plaque Garden of Rer								(N/A)
218	Purchase grave in reserve		5,330.00	5,330.00					(N/A)
	SUB TOTAL	**133,367.47**	**19,400.00**	**-113,967.47**				**-118,982.47**	**(N/A)**

A. D - Allotments Income

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
46	Allotments income								(N/A)
168	CPC Limes Farm Rent	1,440.00	1,320.00	-120.00					(-8%)
183	CPC Gravel Lane Allotments	1,300.00	1,260.00	-40.00					(-3%)
	SUB TOTAL	**2,740.00**	**2,580.00**	**-160.00**					**(N/A)**

A. E - Hire of Parish Hall Inc

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
60	VH Income - regular	12,000.00	9,655.00	-2,345.00					(-19%)

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	Net Position
61	VH Income - casual	12,577.05	2,015.00	-10,562.05					(-83%)
163	Community Hall - INCOME	5,000.00		-5,000.00					(-100%)
166	VH Income - Recovery damage								(N/A)
	SUB TOTAL	**29,577.05**	**11,670.00**	**-17,907.05**					**(N/A)**

A. General Income

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**		**Variance**	+/- Under/over spend
1	Precept	325,416.00	162,708.00	-162,708.00					(-50%)
	SUB TOTAL	**325,416.00**	**162,708.00**	**-162,708.00**					**(-50%)**

B. Admin - Personnel

		Income			Expenditure			
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	+/- Under/over spend
8	A-Travel expenses				300.00	28	28	**244.00**
130	A-Training/Courses				5,000.00	250.00	345	**4,405.00**
								0.00
	SUB TOTAL				**5,300.00**	**278.00**	**373**	**4,649.00**

C. Admin - Premises

		Income			Expenditure			
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	+/- Under/over spend
11	Premises Rates				10,610.00	2,647.75		**7,962.25**
12	Gas				600.00	124.19		**475.81**
13	Electricity				2,500.00	299.06		**2,200.94**
14	Water				200.00			**200.00**
15	Waste Disposal				2,500.00	1,214.40	587.25	**698.35**
16	Property Maintenance				7,000.00	2,413.66	99	**4,487.34**
17	Cleaning materials/services				150.00			**150.00**
26	Security Alarm system mainten				500.00	350		**150.00**
	SUB TOTAL				**24,060.00**	**7,049.06**	**686.25**	**16,324.69**

D. Admin - Office & IT

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed		+/- Under/over spend
18	Printing & Stationery				1,000.00	45.67	87.83	**866.50**	
19	Postage				600.00	188.98	57.6	**353.42**	
20	Photocopying costs				2,100.00	1,398.00		**702.00**	
21	Telephone & Broadband				4,800.00	1,064.33	289.42	**3,446.25**	
22	Mobile comms				1,300.00	245.40	122.7	**931.90**	
23	IT				2,400.00	737.50	247.5	**1,415.00**	
24	IT Equipment Maintenance				1,200.00			**1,200.00**	
25	IT Equipment Purchases							**0.00**	
41	Licences				2,000.00	436.38	217.44	**1,346.18**	
								0.00	
	SUB TOTAL				**15,400.00**	**4,116.26**	**1022.49**	**10,261.25**	

E. Admin - Communications

		Income			Expenditure			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	+/- Under/over spend

27	Website Costs				500.00	300.00	70	**130.00**	
28	Social Media				100.00			**100.00**	
29	Parish Magazine				250.00			**250.00**	
30	Leaflets				500.00			**500.00**	
174	Magazine Distribution							**0.00**	
194	Advertising							**0.00**	
195	Notice Boards							**0.00**	
								0.00	
	SUB TOTAL				**1,350.00**	**300.00**	**70**	**980.00**	

F. Finance and Governance

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
31	Internal Audit				1,100.00	247.9		**852.10**	
32	External Audit				1,500.00			**1,500.00**	
33	Internal Control				2,000.00			**2,000.00**	
34	Accounting Software fees				3,100.00	197.22	2183.76	**719.02**	
35	Accounting Services							**0.00**	
								0.00	
	SUB TOTAL				**7,700.00**	**445.12**	**2183.76**	**5,071.12**	

G. Admin - Other

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
36	Insurance				9,500.00	10,204.10		**-704.10**	
37	H&R H&S Professional Fees				3,600.00			**3,600.00**	
38	Bank charges				500.00	74.00	19.35	**406.65**	
39	General Expenses				2,000.00	147.33	23.39	**1,829.28**	
40	Sundry Expenses							**0.00**	
42	Annual Subscriptions				2,400.00	2,064.29	109.38	**226.33**	
58	Advertising/recruitment				1,500.00	25	340.31	**1,134.69**	
59	Elections				5,000.00			**5,000.00**	
120	Locum/Temp Fees							**0.00**	
124	Purchase plan							**0.00**	
160	Professional Fees							**0.00**	
161	Staff Welfare				1,500.00	27.58		**1,472.42**	
177	HMRC Charges/Fee							**0.00**	
178	Pension Admin Charge				1,000.00	46.50	42.18	**911.32**	
								0.00	
	SUB TOTAL				**27,000.00**	**12,588.80**	**534.61**	**13,876.59**	

G.A. Parish Remuneration S

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
7	Cllrs Training/Courses				6,000.00		240	**5,760.00**	
9	Chair's Allowance				550.00			**550.00**	
10	Member's Allowance				1,100.00			**1,100.00**	
162	Councillor training							**0.00**	
196	Cllrs training mileage				500.00	35.53		**464.47**	
								0.00	
	SUB TOTAL				**8,150.00**	35.53	**240**	**7,874.47**	

H. Planning

		Income			Expenditure				Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
43	Professional Fees				5,000.00			**5,000.00**	
44	Other Planning Costs								
159	Sub-contractor								
	SUB TOTAL				**5,000.00**			**5,000.00**	

I. Village Plan

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
45	General costs								
	SUB TOTAL								

J. Envir - Allotments

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
47	Allotments Notice, Inform boxes				100.00			100.00	
48	Allotments security				5,000.00			5,000.00	
49	Allotments Water				500.00	171.80		328.20	
50	**Allotments Waste Disposal**				**700.00**	**1091.03**		**-391.03**	**Virement: from Code 51- £400 (additional skip ordered to remove shed form GL)**
51	Allotments - Other Expenditure				1,090.00		18	1,072.00	
52	Allotments - Tree Branches Mai				350.00			350.00	
53	Allotments - Misc. Expenditure							0.00	
								0.00	
	SUB TOTAL				**7,740.00**	**1,262.83**	**18**	**6,459.17**	

K. Envir - Highways

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
54	HW Equipment purchase								
55	CCTV								
56	Street Lighting								
57	Street Furniture								
79	HW Community Bus (consult/di								
131	Waste Disposal								
135	HW Vehicle activated signs				5,000.00			5,000.00	
136	HW Cycle parking-VH								
138	HW Bus stop maintenance				200.00			200.00	
	SUB TOTAL				**5,200.00**			**5,200.00**	

L. Victory Hall Costs

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
63	VH Maintenance				5,000.00	424.49	20	4,555.51	
64	VH Consumables							0.00	
65	VH Security							0.00	
66	VH Misc. Expenses							0.00	
67	VH Rent & Rates				6,490.00	1,618.00		4,872.00	
68	VH Utilities							0.00	
69	VH waste disposal				910.00			910.00	

70	VH Legal/Professional Fees							0.00	
172	**VH-Water**				**500.00**	**673.12**		**-173.12**	**Virement: From CODE 197 £500 (to investigate the reason for water consumption)**
173	VH-Heating				2,500.00	292.95	26.06	2,180.99	
179	VH/Club Cleaning materials/ser				1,000.00		223.06	776.94	
190	VH - Electricity charges				5,000.00	1,424.53		3,575.47	
197	VH INVENTORIES				1,000.00			1,000.00	
								0.00	
	SUB TOTAL				**22,400.00**	**4,433.09**	**269.12**	**17,697.79**	

M. Grants & Donations

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
71	s137 -1972 LGA								
72	s106 Expenditure								
73	Other grants/Community grants				10,000.00			10,000.00	
74	CIL Grant Expenditure								
75	s19(3) MPA 1976								
76	Donations								
	SUB TOTAL				**10,000.00**			**10,000.00**	

N. Borrowing costs

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
77	Capital Repayments				4,293.00			4,293.00	
78	Interest Payments				3,409.00			3,409.00	
	SUB TOTAL				**7,702.00**			**7,702.00**	

O. Community Services Cos

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
123	Specials Constables								
133	Speedwatch				500.00			500.00	
134	Sustrans consult								
	SUB TOTAL				**500.00**			**500.00**	

Q. Cemet. & OS - Personnel

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
90	C&OS Training				3,000.00		100	2,900.00	
91	C&OS Travel Expenses				500.00			500.00	
	SUB TOTAL				**3,500.00**		100	**3,400.00**	

R. Cemet. & OS - Premises

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
96	C&OS Cleaning Materials				150.00	28.96		121.04	
97	C&OS Property Maint.				5,000.00	1,634.63	329	3,036.37	
98	C&OS Security				1,500.00	248.32		1,251.68	

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	Net Position
100	C&OS General Expenses				5,000.00	892.88	185.96	3,921.16	
101	C&OS Rent & Rates				2,100.00	520.80		1,579.20	
								0.00	
	SUB TOTAL				**13,750.00**	**3,325.59**	**514.96**	**9,909.45**	

S. Cemet. & OS - Office/IT C

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
92	C&OS Printing/Stationery				250.00	54		196.00	
93	C&OS Telephones							0.00	
94	C&OS Mobiles Comms				1,600.00	285.90	142.95	1,171.15	
99	C&OS Sundry Expenses							0.00	
105	C&OS Professional Fees							0.00	
								0.00	
	SUB TOTAL				**1,850.00**	**339.90**	**142.95**	**1,367.15**	

T. Cemet. & OS - Utilities Cc

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
102	C&OS Electricity				3,000.00	604.33		**2,395.67**	
103	C&OS Water				250.00	24.23		**225.77**	
104	C&OS Waste Disposal				3,500.00	1,222.80	348.14	**1,929.06**	
								0.00	
	SUB TOTAL				**6,750.00**	**1,851.36**	**348.14**	**4,550.50**	

U. Cemet. & OS - Equipmen

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
95	C&OS Protective Equip.				500.00			500.00	
106	C&OS Insurance-Vehicle							0.00	
107	C&OS Equip. Rental				2,200.00			2,200.00	
108	C&OS Equip. Maintenance				7,600.00	959.27	70.98	6,569.75	
109	C&OS Equip. Purchase				25,000.00	14,000.00		11,000.00	
118	C&OS Gas Oil				1,000.00	84.39		915.61	
213	Electric Vehicle maintenance				1,437.80			1,437.80	
								0.00	
	SUB TOTAL				**37,737.80**	**15,043.66**	**70.98**	**22,623.16**	

V.A - Cemetery Costs

		Income			Expenditure				Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	Committed	**Variance**	+/- Under/over spend
139	C Grounds Maintenance				2,500.00			2,500.00	
140	C Tree Maintenance				1,500.00			1,500.00	
141	C Tree Purchase				1,000.00			1,000.00	
142	C Bench/Plaque purchase				2,000.00			2,000.00	
143	C-Grave inspection				10,000.00			10,000.00	
144	C-Grave maintenance				2,000.00			2,000.00	
146	C-Construction material				1,000.00	147.38	91.61	761.01	
147	C-Planting				500.00			500.00	
148	**C-Sub contractors**				**5,500.00**	**4,120.00**	**1550**	**-170.00**	
149	C-Cycle/footpath maintenance				1,500.00			1,500.00	
								0.00	
	SUB TOTAL				**27,500.00**	**4,267.38**	**1641.61**	**21,591.01**	

V.B - Open Space (OS) Cos

Code	Title	Income			Expenditure				Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
110	OS Grounds Maintenance				2,000.00	17.50		1,982.50	
111	OS Sub-Contractors							0.00	
112	OS Bench/Tree purchase				2,000.00			2,000.00	
113	OS Playground Inspections				750.00	79.80		670.20	
114	OS Playground Equipment				10,000.00			10,000.00	
115	OS Fitness equip maintenance				1,500.00			1,500.00	
116	OS Tree Maintenance				10,000.00			10,000.00	
117	OS Festive Lighting				2,500.00			2,500.00	
119	OS Memorial Purchases							0.00	
122	OS Construction Materials							0.00	
137	OS Planting							0.00	
180	Active programme - Play in the							0.00	
181	OS QE Meadows				500.00			500.00	
184	OS Grove Meadows				500.00			500.00	
198	OS Flagpole maintenance				375.00			375.00	
199	OS Gardeners Maintenance							0.00	
								0.00	
	SUB TOTAL				**30,125.00**	**97.30**	**0.00**	**30,027.70**	

W. Climate Change Action (

Code	Title	Income			Expenditure				Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
155	CCA - Consultancy				2,500.00			2,500.00	
156	CCA - Remediation budget				1,000.00			1,000.00	
157	CCA - Air quality assessment				2,500.00			2,500.00	
158	CCA - Re-wilding				1,000.00			1,000.00	
	SUB TOTAL				**7,000.00**			**7,000.00**	

X. Personnel Costs

Code	Title	Income			Expenditure				Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
5	Salaries, PAYE & NI - Admin				130,237.45	20,666.95		109,570.50	
6	A-Superannuation				16,190.36	3,416.62		12,773.74	
62	VH Salaries, PAYE & NI				14,810.18			14,810.18	
88	C&OS Salaries, PAYE&NI				96,305.67	17,205.80		79,099.87	
89	C&OS Superannuation				16,672.70	4,638.51		12,034.19	
214	VH-Superannuation				1,056.36			1,056.36	
	SUB TOTAL				**275,272.72**	**45,927.88**		**229,344.84**	

Z.B - Cost/Fund FOR PROJ

Code	Title	Income			Expenditure				Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
169	WARM SPACE PROJECT				250.00			250.00	
170	Christmas Event project				500.00			500.00	
186	Social Spaces project				250.00			250.00	
187	Play in the park sesions				2,000.00			2,000.00	
200	Volunteers community action				250.00			250.00	

	SUB TOTAL				3,250.00			3,250.00	

Budget 2025/26	Expenditure	Remained
£554,237.52	£109,577.63	444,659.89

Z.E. - EMR CPC PROJECTS

		Income			Expenditure				Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Committed	Variance	+/- Under/over spend
204	EMR CAPITAL EVehicle Renua				1,162.20	645.27	189.84	327.09	
208	EMR Cemetery Refurb				50,000.00			50,000.00	
209	EMR - VH Refurb				35,000.00			35,000.00	
210	EMR - Preservation of Chigwell				25,000.00			25,000.00	
211	EMR - Habitat restoration				50,000.00			50,000.00	
212	EME - Cemetery projects (Com				28,532.30			28,532.30	
	SUB TOTAL				189,694.50	645.27	189.84	188,859.39	