

Accounting Date **Q3** 31-Dec

Catsfield Parish Council Accounts 2025-26									
		Accounts to				31-Dec			
	Code	Actual Year 24/25	Budget 2025/26	Actual YTD 2025-26	Including Reserve funding	Fcast 2025-26	Act vs Budget	Act vs Budget	Comments
INCOME		£	£	£			£	%	
Precept	1076	32,000	48,400	48,400		48,400	0	0%	
CIL receipts	1077	0	0	10,631	10,631	10,631	10,631	0%	
Pav income	1085	825	975	1,150		975	175	18%	All club fees now received plus as from HUFC
Interest	1080	1,177	3,000	1,962		2,420	-1,038	-35%	This is CCLA interest
Other income	1080	3,011		96			96	0%	This was for the memorial plaque
Total receipts		37,013	52,375	62,239	10,631	62,426	9,864	19%	
EXPENDITURE									
Admin									
Salaries	4000	14,233	20,313	14,767		19,697	5,546	27%	
Locum costs	4010	4,359	0	0			0	0%	
General Admin	4055	2,468	2,911	3,424	1,467	4,107	-513	-18%	Clerk gratuity out of EMR and additional IT costs re website not budgeted for
S137	4060	6,000	1,000	0		6,000	1,000	100%	
Subscriptions	4065	873	755	667		608	88	12%	
Training	4070	80	300	0		0	300	100%	
Audit	4075	410	410	604		635	-194	-47%	
Insurance	4080	1,291	1,338	1,286		1,286	52	4%	
Consultancy Fees	4055	0	0	0		0	0	0%	
History Centre	4085	182	150	736		692	-586	-391%	This is due to the cupboard works not budgeted
		29,896	27,177	21,484	1,467	33,025	5,693	21%	
Recreation Ground									
Playing Field	4300	3,743	4,071	9,809	1,146	9,108	-5,738	-141%	This has gone over due to tree works at £5500, goal posts purchase & install [out of CIL]
Electricity	4350	1,218	1,080	1,780		1,132	-700	-65%	This is due to high standing charge and backlog of meter readings, now on lower rate
Water	4355	566	200	87		154	113	57%	Currently in credit with Castle Water
Oil	4360	350	1,000	0		0	1,000	100%	
Cleaner/Cleaning	4365	459	928	901		1,195	27	3%	Cleaning materials ordered on bulk to have in stock
Health, Safety & Security	4370	0	160	0		160	160	100%	
Maintenance	4375	4,372	1,150	4,683	1,284	3,870	-3,533	-307%	Note zip wire repair has come out of CIL, unexpected costs not budgeted i.e. Pav painting and tree survey,
Misc Expenditure	4999	750	0	80			-80	0%	This was for the memorial plaque
		11,458	8,589	17,340	2,430	15,619	-8,751	-102%	
Open spaces & traffic									
Cemetery	4400	450	500	820		820	-320	-64%	This has gone over due to the additional hedge cutting works agreed
Open spaces & traffic	4410	3,614	16,448	1,182		1,188	15,266	93%	Budget includes the £15k which will come out of CIL if req'd
Streetlighting & maintenance	4420	2,994	3,930	5,019	4,015	6,089	-1,089	-28%	Note LED blubs have come out of EMR community fund and will see a huge decrease in expenditure
Village Hall project	4440	0	5,000	0		0	5,000	100%	
Village Hall car park	4450	1,000	1,112	878		1,022	234	21%	Tree works required in car park
		8,058	26,990	7,899	4,015	9,119	19,091	71%	
Total Expenditure		49,412	62,756	46,723	7,912	57,763	16,033	26%	
Surplus/Deficit		-12,399	-10,381	15,516	2,719	4,663	25,897	0%	

Reserves Movements		Actual Year 24/25	Budget 2025/26	Actual YTD 2025-26		Fcast 2025-26	Act vs Budget		Comments
Play Area Replacement				0					
Clerks Gratuity				-1,467		1,467	-1,467		Clerks gratuity paid out in July 2025
History Group				0			0		
Community Benefit Fund		-1,159	-5,000	-4,015		-4,015	985		Budget £5K LED street lamps
Strategic Plan				0			0		
Traffic Calming Project		-1,788		0			0		
CIL		-6,667	-15,000	8,201		10,137	23,201		Budget for speed limit changes was £15K
Total Earmarked Reserves		-9,614	-20,000	2,719		4,655	22,719		
General Reserves		-2,785	9,619	12,797		8	3,178		
Total Reserves		-12,399	-10,381	15,516		4,663	25,897		

Reserve Balances		Actual Year 24/25	Budget 2025/26	Actual YTD 2025-26		Fcast 2025-26	Act vs Budget
Play Area Replacement		1,600	1,600	1,600		1,600	0
Clerks Gratuity		1,467	1,467	0		0	1,467
History Group		232	0	232		232	232
Community Benefit Fund		6,748	1,748	2,733		2,733	985
Strategic Plan		1,000	1,000	1,000		1,000	0
Traffic Calming Project		3,846	3,846	3,846		3,846	0
CIL		57,830	44,656	66,031		67,967	21,375
Total Earmarked Reserves		72,723	54,317	75,442		77,378	21,125
General Reserves		14,015	20,104	26,812		16,808	6,708
Total Reserves		86,738	74,421	102,254		94,186	27,833

Catsfield Parish Council

Summary Accounts to

31-Dec

	Budget	Actual YTD	Act vs	Fcast
	2025/26	2025-26	Budget	2025-26
	£	£	£	£
Income	52,375	62,239	9,864	62,426
Expenditure	62,756	46,723	16,033	57,763
Surplus / Deficit	-10,381	15,516	25,897	4,663

Income is expected to be on fcast. Some costs will exceed forecast (Playing field and electricity) others are broadly on forecast. We will now probably underspend on S137 or take any spend from earmarked reserves. General reserves movements at this point are expected to be £4k better than forecast.

We must ensure general reserves not reduce further than fcast because £16.8K is the minimum we need to hold, with a target closer to £24K. All CIL funds are allocated to projects.

Reserves	Open Bal	Ytd Move	Close Bal	Fcast Bal 2025-26
Earmarked	14,893	-5,482	9,411	9,411
CIL	57,830	8,201	66,031	67,967
General	14,015	12,797	26,812	16,808
Total	86,738	15,516	102,254	94,186

General reserve levels are on track. CIL budget tab shows 3 year plan with expected expenditure which will always be reviewed each quarter and esp when requests come in. Not expecting any further CIL as yet so need to continue to be careful.

Date Received	Amount Received	Date to use by	Building Project	Balance 31/3/25	Movement 2025-26	Balance 31/12/25
22/11/2019	12113.18	22/11/2024	Warrens Yard	-0.27		-0.27
05/06/2020	13837.09	05/06/2025	Skinners Lane	12011.41	-495.00	11516.41
27/10/2020	17199	27/10/2025	Spring Cottage/Warrendens Yrd	17199	-1934.00	15265.00
17/09/2021	13837.09	17/09/2026	Land at Skinners Lane	13837.09		13837.09
04/02/2022	4151.67	04/02/2027	East Sussex & Romney Marsh Hunt Kennels	4151.67		4151.67
03/11/2023	10630.64	03/11/2028	Ivy House 3 new houses RR2022-2192P	10631.64		10631.64
25/04/2025	10630.64	25/04/2030	Ivy House 3 new houses	0	10631.64	10631.64
82399.31				57830.54	8202.64	66033.18

CIL expenditure in 2025/26

22.04.25 - Playdale Playgrounds - 50% depost for zip wire repair £247.29

247.29 *Code 4375*

16.05.25 - Playdale Playgrounds -remainder of zip wire repair £247.29

247.29 *Code 4375*

494.58

22.10.25 Hexa Sports - Purchased goal posts

1145.75 *Code 4300*

17.12.25 Battle Building Company - Install goal posts

789.15 *Code 4375*

1934.9

Projects

Projects					CIL	Warrens Yard	Skinner's Lane	Spring Cottage/Warrdens Yrd	Land at Skinner's Lane	E.Sussex & Rom/Marsh Kennels	Ivy House 3 new houses [2023]	Ivy House 3 new houses [2025]	Cil unallocated	
					Cil Balance fcast March 2026	£0	£11,516	£17,199	£13,837	£4,152	£10,632	£10,631	£67,966	
		2025-26	2026-27	2027-28+	Funded by									
Speed limit change			15,000		Cil		-£11,516	-£1,163				-£2,321	£0	
road infrastucture			5,000		Cil & EMR							-£1,154	£0	
Solar and Heat pumps Rec			20,000		Cil			-£16,036	-£2,792			-£1,172	£0	
Extend the Pavilion				500,000	Loans									
New play area					TBA								£0	
Village Hall grant			12000		Cil				-£6,172		-£3,695	-£2,133	£0	
Goal Posts - purchase and install		1934							-£1,934					
Allotments/park picnic				17,722	Cil/loan/grant				-£2,939	-£4,152	-£6,937	-£3,694	£0	
LED Street lamps		5000			EMR									
													from EMR	
													£0	
						Cil balance after all spend	£0	£0	£0	£0	£0	-£0	£157	
							-£11,516	-£17,199	-£8,964		-£3,695	-£6,780		-£48,154
							£0	£0	£4,873	£4,152	£6,937	£3,851		£19,812
						2026-27 bal								