Stapeley & District Parish Council

Quarter 1 Budget Review 2026-27 – April to June 2026

All budget lines and actuals are VAT exclusive.

Code	Budget Line	Type	Annual Budget (£)	April Actual (£)	May Actual (£)	June Actual (£)	Q1 Actual (£)	Variance (£)	% of Budget Used	Notes
Administration										
44	Payroll Service	Payment	£ 400.00	£ -	£ 81.00	£ 60.00	£ 141.00	£ 259.00	35.3%	
45	Newsletter	Payment	£ 500.00	£ -	£ -	£ 414.98	£ 414.98	£ 85.02	83.0%	*CIL Survey flyer costed to this budget line.*
46	Clerk Expenses	Payment	£ 500.00	£ 96.00	£ -	£ -	£ 96.00	£ 404.00	19.2%	
47	Stationery	Payment	£ 200.00	£ -	£ -	£ -	£ -	£ 200.00	-	
48	Audit Fees	Payment	£ 1,000.00	£ -	£ -	£ 537.00	£ 537.00	£ 463.00	53.7%	*Internal audit fee paid, external audit fee due in Q2.*
49	Insurance	Payment	£ 1,000.00	£ -	£ 536.72	£ -	£ 536.72	£ 463.28	53.7%	*Annual premium paid May*
50	Subscriptions	Payment	£ 100.00	£ -	£ 47.00	£ -	£ 47.00	£ 53.00	47.0%	*ICO fee paid May*
51	Miscellaneous	Payment	£ 750.00	£ -	£ -	£ -	£ -	£ 750.00	-	
52	Website	Payment	£ 500.00	£ -	£ 25.00	£ 360.00	£ 385.00	£ 115.00	77.0%	*Annual hosting charges billed.*
53	Printing	Payment	£ 125.00	£ 24.16	£ -	£ -	£ 24.16	£ 100.84	19.3%	
54	Scribe Software	Payment	£ 850.00	£ 372.00	£ -	£ -	£ 372.00	£ 478.00	43.8%	*Annual software fee paid April*
72	Bank Charges	Payment	£ 120.00	£ 7.00	£ 7.00	£ 7.00	£ 21.00	£ 99.00	17.5%	
73	Chalc Subscription	Payment	£ 1,350.00	£ 1,243.20	£ -	£ -	£ 1,243.20	£ 106.80	92.1%	*Annual affiliation fee paid April*
74	IT Software	Payment	£ 175.00	£ 70.82	£ -	£ -	£ 70.82	£ 104.18	40.5%	*Microsoft 365 subscription*
Administration Total			**£ 7,570.00**	**£ 1,813.18**	**£ 696.72**	**£ 1,378.98**	**£ 3,888.88**	**£ 3,681.12**	**51.4%**	
Community Hall										
58	Community Hall Expenditure	Payment	£ 2,500.00	£ -	£ -	£ -	£ -	£ 2,500.00	-	
59	Cleaning	Payment	£ 6,000.00	£ 413.81	£ 413.81	£ 442.85	£ 1,270.47	£ 4,729.53	21.2%	
60	G-Zone (Waste Collection)	Payment	£ 1,500.00	£ 59.50	£ 59.50	£ 61.92	£ 180.92	£ 1,319.08	12.1%	
61	Water	Payment	£ 750.00	£ 42.56	£ 43.91	£ 26.69	£ 113.16	£ 636.84	15.1%	
62	WiFi	Payment	£ 3,500.00	£ -	£ 15.00	£ -	£ 15.00	£ 3,485.00	0.4%	*BT cancellation charge in May*
63	Building Maintenance	Payment	£ 5,000.00	£ 344.66	£ 367.00	£ 86.64	£ 798.30	£ 4,201.70	16.0%	
64	Planters for Comm Hall	Payment	£ 150.00	£ -	£ -	£ -	£ -	£ 150.00	-	
65	Grounds Maintenance	Payment	£ 1,500.00	£ 325.00	£ -	£ -	£ 325.00	£ 1,175.00	21.7%	
66	Octopus - Gas & Electricity	Payment	£ 3,500.00	£ 214.51	£ 250.72	£ 127.48	£ 592.71	£ 2,907.29	16.9%	
77	Christmas	Payment	£ 750.00	£ -	£ -	£ -	£ -	£ 750.00	-	
Community Hall Total			**£ 25,150.00**	**£ 1,400.04**	**£ 1,149.94**	**£ 745.58**	**£ 3,295.56**	**£ 21,854.44**	**13.1%**	
Employee Payroll										
55	Clerk's Salary	Payment	£ 8,016.32	£ 646.46	£ 589.06	£ 635.67	£ 1,871.19	£ 6,145.13	23.3%	
56	Tax / NI (Employee)	Payment	£ 2,004.08	£ 161.40	£ 147.40	£ 158.80	£ 467.60	£ 1,536.48	23.3%	
75	Tax / NI (Employer)	Payment	£ 753.06	£ 58.63	£ 47.92	£ 56.62	£ 163.17	£ 589.89	21.7%	
57	Pension	Payment	£ 2,304.69	£ -	£ -	£ -	£ -	£ 2,304.69	-	
76	Salary Contingency	Payment	£ 800.00	£ -	£ -	£ -	£ -	£ 800.00	-	
Employee Payroll Total			**£ 13,878.15**	**£ 866.49**	**£ 784.38**	**£ 851.09**	**£ 2,501.96**	**£ 11,376.19**	**18.0%**	
Parish Expenditure										
2	Grants / Donations	Payment	£ 1,000.00	£ -	£ -	£ -	£ -	£ 1,000.00	-	
19	Miscellaneous	Payment	£ 200.00	£ -	£ -	£ -	£ -	£ 200.00	-	
20	Speed Watch	Payment	£ 600.00	£ -	£ -	£ -	£ -	£ 600.00	-	
21	Street Lighting	Payment	£ 2,300.00	£ 137.81	£ 112.20	£ 102.26	£ 352.27	£ 1,947.73	15.3%	
34	Victorian Orchard	Payment	£ 1,000.00	£ -	£ -	£ -	£ -	£ 1,000.00	-	
35	New Benches	Payment	£ 1,000.00	£ -	£ -	£ -	£ -	£ 1,000.00	-	
36	Vehicle Speed Display Units	Payment	£ 6,000.00	£ -	£ -	£ -	£ -	£ 6,000.00	-	*SIDS purchased in March 2026 on the basis that no purchase would occur in 26-27*
37	Litter Action Project	Payment	£ 250.00	£ -	£ -	£ -	£ -	£ 250.00	-	
42	Conservation Pond	Payment	£ 25,000.00	£ -	£ -	£ -	£ -	£ 25,000.00	-	
67	Community First Aid Awareness	Payment	£ 100.00	£ -	£ -	£ -	£ -	£ 100.00	-	
68	Allotments Subsidy	Payment	£ 1,400.00	£ 1,304.56	£ -	£ -	£ 1,304.56	£ 95.44	93.2%	*Annual Nantwich TC contribution paid April*
69	Grounds Maintenance (Other)	Payment	£ 1,500.00	£ 70.00	£ -	£ -	£ 70.00	£ 1,430.00	4.7%	
70	Civic Expenditure	Payment	£ 300.00	£ -	£ -	£ -	£ -	£ 300.00	-	
71	Neighbourhood Plan	Payment	£ 3,000.00	£ -	£ -	£ -	£ -	£ 3,000.00	-	
Parish Expenditure Total			**£ 43,650.00**	**£ 1,512.37**	**£ 112.20**	**£ 102.26**	**£ 1,726.83**	**£ 41,923.17**	**4.0%**	
GRAND TOTAL – PAYMENTS			**£ 90,248.15**	**£ 5,592.08**	**£ 2,743.24**	**£ 3,077.91**	**£ 11,413.23**	**£ 78,834.92**	**12.6%**	

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Quarter 1 Budget Review 2026-27 – April to June 2026

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Code	Budget Line	Type	Annual Budget (£)	April Actual (£)	May Actual (£)	June Actual (£)	Q1 Actual (£)	Variance (£)	% of Budget Used	Notes
Community Hall Income										
39	Parish Income (Hall Hire)	Receipt	£ 13,000.00	£ 847.50	£ 1,140.00	£ 997.50	£ 2,985.00	£ 10,015.00	23.0%	
Community Hall Income Total			**£ 13,000.00**	**£ 847.50**	**£ 1,140.00**	**£ 997.50**	**£ 2,985.00**	**£ 10,015.00**	**23.0%**	
Parish Income										
1	Precept	Receipt	£ 28,000.00	£ 14,000.00	£ -	£ -	£ 14,000.00	£ 14,000.00	50.0%	*First instalment received April*
3	Interest	Receipt	£ -	£ -	£ -	£ 1,296.07	£ 1,296.07	-£ 1,296.07	-	*Unity Trust Instant Access interest*
5	Other Income (CIL)	Receipt	£ -	£ 125,533.71	£ -	£ -	£ 125,533.71	-£ 125,533.71	-	*Community Infrastructure Levy from Cheshire East Council*
Parish Income Total			**£ 28,000.00**	**£ 139,533.71**	**£ -**	**£ 1,296.07**	**£ 140,829.78**	**-£ 112,829.78**	**503.0%**	
GRAND TOTAL – RECEIPTS			**41,000.00**	**140,381.21**	**1,140.00**	**2,293.57**	**143,814.78**	**(102,814.78)**	**350.8%**	
NET POSITION (Receipts less Payments)			**(49,248.15)**	**134,789.13**	**(1,603.24)**	**(784.34)**	**132,401.55**	**(181,649.70)**		
VAT SUMMARY										
VAT paid = input VAT incurred on payment transactions. VAT reclaimed = HMRC VAT reclaim receipts.										
VAT Paid				£ 236.86	£ 137.01	£ 321.18	**£ 695.05**			
VAT Reclaim				£ 1,581.92	£ -	£ -	**£ 1,581.92**			*2025-26 Q4 claim received April 2026*
				£ 1,345.06	-£ 137.01	-£ 321.18	£ 886.87			

Expenditure

Overall Q1 expenditure is £11,413, representing 12.6% of the annual budget of £90,248 — well within the 25% quarterly benchmark.

Administration shows the highest proportion of budget used at 51.4%. This is expected and reflects the concentration of annual fees and subscriptions in Q1 — including the ChALC affiliation, Scribe software, insurance, audit and IT software.

Community Hall expenditure is tracking at 13.1%, Employee Payroll at 18.0%, and Parish Expenditure at 4.0%. The low figure for Parish Expenditure reflects the majority of planned projects not yet commenced or paid for. Progress against those budgets will be reviewed at each subsequent quarter.

Income

A CIL payment of £125,534 was received from Cheshire East Council in April and is shown against budget line 5 other income. This unbudgeted receipt artificially inflates the income variance, so the below commentary strips that out to provide an accurate review.

Total Q1 receipts excluding the CIL payment were £19,281, against a budgeted annual income of £41,000 (47.0%).

The precept first instalment of £14,000 was received in April as expected, with the second instalment due later in the year. Community Hall hire income of £2,985 is slightly below the 25% quarterly pace but within normal seasonal variation, with usage expected to increase through the autumn.

Interest of £1,296 was received in June from the Unity Trust Instant Access account — this was unbudgeted and represents a welcome addition to income.