

Responsible Financial Officer - Report to end Quarter 4 (April 2025 to March 2026)

Please see spreadsheet including on separate tabs:

1. **Budget 2025/26**
2. **Budget Update - comparison between budget and amount spent to 31 March 2026.**
3. **Bank Reconciliation for Quarter 4**
4. **Receipts**
5. **Payments**

Report.

Over budget.

- Payroll 117% – due to pay increase mid-year.
- Administration 146% – bank charges were not in the budget for 2025/26.
- Aymestrey Matters printing 114% – five editions paid for during this financial year.
- Lengthsman Scheme 2,710% Misleading – reimbursed by Herefordshire Council. Budget £1,374, payments £38,229.88, £16,293.29 of which relate to 2024/25. Payments also include Drainage & PROW Grants. Separate budget headings are **recommended** for 2026/27.

Under budget. 50% or less.

- Training 39%.
- Subscriptions 15%. Affiliation with Herefordshire Association of Local Councils not taken up; an invoice from the Tree Warden Network not received. Information Commissioner's Office Data Protection registration £47 and Society of Local Council Clerks membership £45.60 were funded.
- Lengthsman 1%. Misleading – this is for installation of the notice board at Mortimers Cross. Payment against this budget *has* been made, but after year end. Rather than depleting the 2026/27 Lengthsman budget, I **recommend** funds are vired from General Reserves, £738.50 to Lengthsman (from the precept) and £1961.50 to Lengthsman scheme (reimbursed).

Herefordshire Council Grants 2025/26

- Lengthsman. Offered £4,122.00. Claimed £3,486.50 Unclaimed £635.50.
- Public Right of Way. Offered £627. Claimed £97.02. Unclaimed £529.98 Work not completed due to weather conditions. An application will be made in 2026/27 for the same project.
- Drainage Grants. Offered £20,251. Claimed £17,672.92. Unclaimed £2,578.08. One project required less work than expected.

Year end Balances

		First Quarter 2026/27
Combined balances bank 31/3/26	£18,076.91	£18,076.91 1/4/27
Traffic Calming Schemes	£2,113.33	£2,113.33
Election Fund	£1,000.00	£1,000.00
Reserve Fund	£5,000.00	£5,000.00
General Revenue Reserve	£7,546.06	£8,191.88
Total fenced/earmarked and reserves	£15,659.39	£16,305.21
Available at year end	£2,417.52	£1,771.70 Un-ringfenced on 1 April

General Reserve.

Un-ringfenced funds at year end £2,417.52 less £1,771.70 used to supplement the Precept equals £648.52. When added to the General Reserve of £7,546.06, the opening balance of £8,191.88 is achieved.

VAT. A claim of **£4,306.90** was submitted on 7 April and will be added to the General Reserve when received.

Precept. The precept for 2026/27 is due in two tranches, 50% in April 2026 and 50% in September.

Please let me know if you have any questions. Maggie Brown, RFO. 13 April 2026