

Brandeston Parish Council
Finance Report 09 March 2026

Income, Expenditure & VAT 2025/26

INCOME COMMUNITY ACC - APRIL 2025						Signature		
Date	Payor	Description	Net £	VAT £	Gross £			
14.04.25	ESDC	DC Precept	6,366.00	0.00	6,366.00			
Total			6,366.00	0.00	6,366.00			
EXPENDITURE COMMUNITY ACC - APRIL 2025								
Date	Payee	Description	Net £	VAT £	Gross £			
01.04.25	R Martin	Grass cutting Chq 100114	100.00	0.00	100.00			
30.04.25	HSBC	Bank charges	5.72	0.00	5.72			
Total			105.72	0.00	105.72			
INCOME RESERVES ACC - APRIL 2025								
Date	Payor	Description	Net £	VAT £	Gross £			
01.04.25	MOP	Deposit - CR	24.00	0.00	24.00			
01.04.25	MOP	Deposit - CR	1.00	0.00	1.00			
01.04.25	MOP	Deposit - CR	24.00	0.00	24.00			
01.04.25	MOP	Deposit - CR	12.00	0.00	12.00			
01.04.25	MOP	Deposit - CR	24.00	0.00	24.00			
02.04.25	MOP	Deposit - Chq	217.00	0.00	217.00			
02.04.25	MOP	Deposit - CR	25.00	0.00	25.00			
03.04.25	MOP	Deposit - CR	385.00	0.00	385.00			
11.04.25	MOP	Deposit - CR	3.00	0.00	3.00			
22.04.25	MOP	Deposit - CR	2.00	0.00	2.00			
24.04.25	MOP	Deposit - CR	5.00	0.00	5.00			
28.04.25	MOP	Deposit - CR	5.00	0.00	5.00			
28.04.25	MOP	Deposit - CR	1.00	0.00	1.00			
Total			728.00	0.00	728.00			
EXPENDITURE RESERVES ACC - APRIL 2025								
Date	Payee	Description	Net £	VAT £	Gross £			
03.04.25	MOP	Chq - returned	217.00	0.00	217.00			
26.04.25	HSBC	Bank charges	8.60	0.00	8.60			
Total			225.60	0.00	225.60			
INCOME COMMUNITY ACC - MAY 2025								
Date	Payor	Description	Net £	VAT £	Gross £			
08.05.25	Gun club	Grant donation	100.00	0.00	100.00			
16.05.25	BPC	Internal transfer 100 club prizes	570.00	0.00	570.00			
Total			670.00	0.00	670.00			
EXPENDITURE COMMUNITY ACC - MAY 2025								
Date	Payee	Description	Net £	VAT £	Gross £			
06.05.25	Staff	Salary (Apr) & expenses	291.72	0.00	291.72			
14.05.25	P Baker	100 club cash withdrawal	70.00	0.00	70.00			
23.05.25	SALC	Payroll services INV 29601	45.00	9.00	54.00			
23.05.25	SALC	Prof Memb fees INV 29852	171.42	0.00	171.42			
26.05.25	HSBC	Bank charges	5.00	0.00	5.00			
29.05.25	SPS	Suff Preservation Society Grant	30.00	0.00	30.00			
30.05.25	Staff	Salary (May) & expenses	291.72	0.00	291.72			
Total			904.86	9.00	913.86			
INCOME RESERVES ACC - MAY 2025								
Date	Payor	Description	Net £	VAT £	Gross £			
12.05.25	MOP	Deposit - CR	3.00	0.00	3.00			
21.05.25	MOP	Deposit - CR	2.00	0.00	2.00			
27.05.25	MOP	Deposit - CR	5.00	0.00	5.00			
27.05.25	MOP	Deposit - CR	1.00	0.00	1.00			
28.05.25	MOP	Deposit - CR	5.00	0.00	5.00			
Total			16.00	0.00	16.00			
EXPENDITURE RESERVES ACC - MAY 2025								
Date	Payee	Description	Net £	VAT £	Gross £			
16.05.25	BPC	Internal transfer to Comm Acc	570.00	0.00	570.00			
26.05.25	HSBC	Bank charges	5.00	0.00	5.00			
Total			575.00	0.00	575.00			
INCOME COMMUNITY ACC - JUNE 2025								
Date	Payor	Description	Net £	VAT £	Gross £			
17.06.25	Gun club	Grant donation	506.00	0.00	506.00			
Total			506.00	0.00	506.00			
EXPENDITURE COMMUNITY ACC - JUNE 2025								
Date	Payee	Description	Net £	VAT £	Gross £			
04.06.25	ICO	Annual fees DD	52.00	0.00	52.00			
16.06.25	Microsoft	IT services	70.83	14.16	84.99			
26.06.25	HSBC	Bank charges	5.28	0.00	5.28			
Total			128.11	14.16	142.27			
INCOME RESERVES ACC - JUNE 2025								
Date	Payor	Description	Net £	VAT £	Gross £			
11.06.25	MOP	Deposit - CR	3.00	0.00	3.00			
23.06.25	MOP	Deposit - CR	2.00	0.00	2.00			
23.06.25	MOP	Deposit - CR	1.00	0.00	1.00			
24.06.25	MOP	Deposit - CR	5.00	0.00	5.00			
30.06.25	MOP	Deposit - CR	5.00	0.00	5.00			
Total			16.00	0.00	16.00			

EXPENDITURE RESERVES ACC - JUNE 2025

Signature

Date	Payee	Description	Net £	VAT £	Gross £
26.06.25	HSBC	Bank charges	5.00	0.00	5.00
Total			5.00	0.00	5.00

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EXPENDITURE COMMUNITY ACC - JULY 2025

Date	Payee	Description	Net £	VAT £	Gross £
02.07.25	Staff	Salary (Jun) & expenses	422.03	0.00	422.03
05.07.25	P Baker	100 club cash withdrawal	60.00	0.00	60.00
22.07.25	SALC	Internal Audit Services INV 30321	183.00	36.60	219.60
26.07.25	HSBC	Bank charges	5.00	0.00	5.00
31.07.25	Staff	Salary (Jul) & expenses	291.72	0.00	291.72
Total			961.75	36.60	998.35

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INCOME RESERVES ACC - JULY 2025

Date	Payor	Description	Net £	VAT £	Gross £
11.07.25	MOP	Deposit - CR	3.00	0.00	3.00
21.07.25	MOP	Deposit - CR	2.00	0.00	2.00
21.07.25	MOP	Deposit - CR	1.00	0.00	1.00
24.07.25	MOP	Deposit - CR	5.00	0.00	5.00
28.07.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE RESERVES ACC - JULY 2025

Date	Payee	Description	Net £	VAT £	Gross £
26.07.25	HSBC	Bank charges	5.00	0.00	5.00
Total			5.00	0.00	5.00

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EXPENDITURE COMMUNITY ACC - AUG 2025

Date	Payee	Description	Net £	VAT £	Gross £
26.08.25	HSBC	Bank charges	0.24	0.00	0.24
27.08.25	Staff	Salary (Aug) & expenses	291.72	0.00	291.72
29.08.25	P Baker	100 club cash withdrawal	70.00	0.00	70.00
Total			361.96	0.00	361.96

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INCOME RESERVES ACC - AUG 2025

Date	Payor	Description	Net £	VAT £	Gross £
11.08.25	MOP	Deposit - CR	3.00	0.00	3.00
18.08.25	MOP	Deposit - CR	1.00	0.00	1.00
21.08.25	MOP	Deposit - CR	2.00	0.00	2.00
26.08.25	MOP	Deposit - CR	5.00	0.00	5.00
28.08.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - SEPT 2025

Date	Payee	Description	Net £	VAT £	Gross £
09.09.25	Parish Online	IT services	260.00	52.00	312.00
28.09.25	HSBC	Bank charges	0.28	0.00	0.28
30.09.25	Zurich	Insurance	241.00	0.00	241.00
Total			501.28	52.00	553.28

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INCOME RESERVES ACC - SEPT 2025

Date	Payor	Description	Net £	VAT £	Gross £
11.09.25	MOP	Deposit - CR	3.00	0.00	3.00
15.09.25	MOP	Deposit - CR	1.00	0.00	1.00
22.09.25	MOP	Deposit - CR	2.00	0.00	2.00
24.09.25	MOP	Deposit - CR	5.00	0.00	5.00
29.09.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - OCT 2025

Date	Payee	Description	Net £	VAT £	Gross £
03.10.25	Staff	Salary (Sept) & expenses	347.21	0.00	347.21
Total			347.21	0.00	347.21

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INCOME RESERVES ACC - OCT 2025

Date	Payor	Description	Net £	VAT £	Gross £
13.10.25	MOP	Deposit - CR	3.00	0.00	3.00
13.10.25	MOP	Deposit - CR	1.00	0.00	1.00
21.10.25	MOP	Deposit - CR	2.00	0.00	2.00
24.10.25	MOP	Deposit - CR	5.00	0.00	5.00
28.10.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - NOV 2025

Date	Payee	Description	Net £	VAT £	Gross £
10.11.25	Staff	Salary (Oct) & expenses	300.97	0.00	300.97
18.11.25	ESDC	100 club licence renewal	20.00	0.00	20.00
20.11.25	P Baker	100 club cash withdrawal	220.00	0.00	220.00
25.11.25	Zurich	Insurance	522.83	0.00	522.83
28.11.25	Staff	Salary (Nov) & expenses	300.97	0.00	300.97
Total			1364.77	0.00	1364.77

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INCOME RESERVES ACC - NOV 2025

Date	Payor	Description	Net £	VAT £	Gross £
10.11.25	MOP	Deposit - CR	1.00	0.00	1.00
11.11.25	MOP	Deposit - CR	3.00	0.00	3.00
21.11.25	MOP	Deposit - CR	2.00	0.00	2.00
24.11.25	MOP	Deposit - CR	5.00	0.00	5.00
28.11.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - DEC 2025

Date	Payee	Description	Net £	VAT £	Gross £
01.12.25	SALC	Payroll services Inv 30461	45.00	9.00	54.00
26.12.25	HSBC	Bank charges	0.88	0.00	0.88
Total			45.88	9.00	54.88

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INCOME RESERVES ACC - DEC 2025

Date	Payor	Description	Net £	VAT £	Gross £
08.12.25	MOP	Deposit - CR	1.00	0.00	1.00
11.12.25	MOP	Deposit - CR	3.00	0.00	3.00
22.12.25	MOP	Deposit - CR	2.00	0.00	2.00
24.12.25	MOP	Deposit - CR	5.00	0.00	5.00
29.12.25	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - JAN 2026

Date	Payee	Description	Net £	VAT £	Gross £
06.01.26	Staff	Salary (Dec) & expenses	387.37	0.00	387.37
07.01.26	P Baker	100 club cash withdrawal	70.00	0.00	70.00
20.01.26	BVH	VH room hire Chq 100116	272.00	0.00	272.00
20.01.26	ROSPA	VH Play Area Inspection Chq 100117	92.00	18.40	110.40
22.01.26	SCC	Advert Inv 9307289 Chq 100118	75.00	0.00	75.00
22.01.26	R Martin	Grass cutting Chq 100115	90.00	0.00	90.00
Total			986.37	18.40	1004.77

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INCOME RESERVES ACC - JAN 2026

Date	Payor	Description	Net £	VAT £	Gross £
05.01.26	MOP	Deposit - CR	1.00	0.00	1.00
12.01.26	MOP	Deposit - CR	3.00	0.00	3.00
21.01.26	MOP	Deposit - CR	2.00	0.00	2.00
26.01.26	MOP	Deposit - CR	5.00	0.00	5.00
28.01.26	MOP	Deposit - CR	5.00	0.00	5.00
Total			16.00	0.00	16.00

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EXPENDITURE COMMUNITY ACC - FEB 2026

Date	Payee	Description	Net £	VAT £	Gross £
13.02.26	Staff	Salary (Jan) & expenses chq 100119	300.97	0.00	300.97
26.02.26	HSBC	Bank charges	1.88	0.00	1.88
Total			302.85	0.00	302.85

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INCOME RESERVES ACC - FEB 2026

Date	Payor	Description	Net £	VAT £	Gross £
02.02.26	MOP	Deposit - CR	1.00	0.00	1.00
11.02.26	MOP	Deposit - CR	3.00	0.00	3.00
23.02.26	MOP	Deposit - CR	2.00	0.00	2.00
24.02.26	MOP	Deposit - CR	5.00	0.00	5.00
Total			11.00	0.00	11.00

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BUDGET REVIEW 2025/26

EXPENDITURE	Budget	Actual	Balance	Final cost	Budget
Administration		Feb 26	01-Mar		Variance
Staff Salaries	£3,220.00	£2,880.00	£340.00	£2,880.00	£340.00
Payroll Services	£100.00	£90.00	£10.00	£90.00	£10.00
Audit Fees	£200.00	£183.00	£17.00	£183.00	£17.00
Insurance	£800.00	£763.83	£36.17	£763.83	£36.17
Professional subscriptions (incl. ICO)	£320.00	£223.42	£96.58	£308.42	£11.58
Office - expenses (incl. wfh)	£300.00	£260.00	£40.00	£260.00	£40.00
Recruitment	£0.00	£75.00	£-75.00	£75.00	£-75.00
Travel	£100.00	£86.40	£13.60	£86.40	£13.60
Hall hire	£276.00	£272.00	£4.00	£272.00	£4.00
IT Services	£350.00	£330.83	£19.17	£330.83	£19.17
Returned cheque	£0.00	£217.00	£-217.00	£217.00	£-217.00
Bank charges	£0.00	£47.88	£-47.88	£47.88	£-47.88
VAT	£0.00	£139.16	£-139.16	£139.16	£-139.16
Subtotal	£5,666.00	£5,568.52	£97.48	£5,653.52	£12.48
Property and Footpaths					
Parish grass-cut, tree & grounds maintenance	£200.00	£190.00	£10.00	£190.00	£10.00
Parish general maintenance (incl. defibrillator)	£100.00	£0.00	£100.00	£0.00	£100.00
Subtotal	£300.00	£190.00	£110.00	£190.00	£110.00
Play Area					
Safety inspections	£100.00	£92.00	£8.00	£92.00	£8.00
Maintenance	£200.00	£0.00	£200.00	£0.00	£200.00
Subtotal	£300.00	£92.00	£208.00	£92.00	£208.00
Grants					
Recreational S19	£100.00	£30.00	£70.00	£30.00	£70.00
Subtotal	£100.00	£30.00	£70.00	£30.00	£70.00
100 Club					
Prize fund	£570.00	£510.00	£60.00	£510.00	£60.00
Subtotal	£570.00	£510.00	£60.00	£510.00	£60.00
Total Expenditure	£6,936.00	£6,390.52	£545.48	£6,475.52	£460.48
INCOME	Budget	Received	Outstanding	Total	Variance
100 club	£570.00	£883.00	£54.00	£937.00	£367.00
Grants - gun club	£0.00	£606.00	£0.00	£606.00	£606.00
VAT refund	£0.00	£0.00	£139.16	£139.16	£139.16
Subtotal Income	£570.00	£1,489.00	£193.16	£1,682.16	£1,112.16
Precept	£6,366.00	£6,366.00	£0.00	£6,366.00	£0.00
Subtotal Precept Income	£6,366.00	£6,366.00	£0.00	£6,366.00	£0.00
Total Income	£6,936.00	£7,855.00	£193.16	£8,048.16	

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MONTHLY RECONCILIATION	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	Signature
Opening Cash Book		£ 13,935.98	£ 20,698.66	£ 19,895.80	£ 20,270.53	£ 19,283.18	£ 18,937.22	£ 18,399.94	£ 16,068.73	£ 16,719.96	£ 16,681.08	£ 15,692.31	
Income		£ 7,094.00	£ 686.00	£ 522.00	£ 16.00	£ 16.00	£ 16.00	£ 16.00	£ 16.00	£ 16.00	£ 16.00	£ 11.00	
Expenditure		£ 331.32	£ 1,488.86	£ 147.27	£ 1,003.35	£ 361.96	£ 553.28	£ 347.21	£ 1,364.77	£ 54.88	£ 1,004.77	£ 302.85	
Closing Cash Book Balance	£ 13,935.98	£ 20,698.66	£ 19,895.80	£ 20,270.53	£ 19,283.18	£ 18,937.22	£ 18,399.94	£ 18,068.73	£ 14,719.96	£ 16,681.08	£ 15,692.31	£ 15,400.46	
Reconciled to Bank Statement													
HSBC Community Account	£ 11,458.01	£ 17,718.29	£ 17,474.43	£ 17,838.16	£ 16,839.81	£ 16,477.85	£ 15,924.57	£ 15,577.36	£ 14,212.59	£ 14,157.71	£ 13,152.94	£ 12,850.09	
HSBC Reserves Acc - 100 Club	£ 2,477.97	£ 2,980.37	£ 2,421.37	£ 2,432.37	£ 2,443.37	£ 2,459.37	£ 2,475.37	£ 2,491.37	£ 2,507.37	£ 2,523.37	£ 2,539.37	£ 2,550.37	
Total Closing Bank Statements	£ 13,935.98	£ 20,698.66	£ 19,895.80	£ 20,270.53	£ 19,283.18	£ 18,937.22	£ 18,399.94	£ 18,068.73	£ 16,719.96	£ 16,681.08	£ 15,692.31	£ 15,400.46	

RESERVES - forecast 2025/26		EXPENDITURE 2026/27	
Reserves Account	£15,315.46	Administration	
Subtotal	£15,315.46	Staff Salaries	£3,300.00
General Reserves (100% running costs)	£6,366.00	PAYE (incl. staff deductions)	£200.00
Subtotal	£6,366.00	Pension cont. (incl. staff deductions)	£660.00
Earmarked Reserves		Payroll Services	£150.00
Office Equipment	£1,000.00	Audit Fees	£120.00
Personnel (incl. FOI requests)	£1,000.00	Insurance	£220.00
Training	£1,000.00	Prof subscriptions (incl. ICO)	£320.00
Civic Allowance	[£300]	Office Expenses (incl. wfha)	£300.00
Parish notice boards, street signage	£1,000.00	Travel	£100.00
Play Equipment (capital)	[£3,000]	Hall hire	£280.00
Community facilities (capital, incl defib)	£1,000.00	IT Services	£450.00
Community Grants (s137)	£733.09	Bank charges	£100.00
Community Grants - gun club	£606.00	Subtotal	£6,200.00
Election costs	[£1,000]	Property and Footpaths	
Legal costs	[£1,000]	Parish grass, tree & grounds maintenance	£200.00
Subtotal	£6,339.09	Parish general maintenance (incl. defib))	£100.00
[£11,639.09]		Subtotal	£300.00
Ringfenced Reserves - 100 Club		Play Area	
Opening balance	£2,477.97	Safety inspections	£100.00
Deposits (MOP)	£883.00	Maintenance	£200.00
Withdrawals	-£510.00	Subtotal	£300.00
Returned cheque	-£217.00	100 Club	
Bank charges	-£23.60	Prizes	£570.00
Subtotal	£2,610.37	Subtotal	£570.00
(year-end projection)		Total Expenditure	£7,370.00
Total Reserves	£15,315.46	INCOME - Budget	
[£20,615.46]		100 Club	£570.00
		Subtotal Income	£570.00
		Precept	£6,800.00
		Subtotal Precept Income	£6,800.00
		Total Income	£7,370.00

RESERVES - forecast 2026/27	
Reserves Account	£15,315.46
Precept	£6,800.00
Interest	634.04
Subtotal	£22,749.50
General Reserves (100% running costs)	£6,800.00
Subtotal	£6,800.00
Earmarked Reserves	
Office Equipment	£1,000.00
Personnel (incl. FOI requests)	£1,000.00
Training	£1,000.00
Civic Allowance	£300.00
Parish notice boards, street signage	£1,000.00
Play Equipment (capital)	£3,000.00
Community facilities (capital, incl defib)	£1,000.00
Community Grants (s137)	£2,433.13
Community Grants - gun club	£606.00
Election costs	£1,000.00
Legal costs	£1,000.00
Subtotal	£13,339.13
Ringfenced Reserves	
100 Club	£2,610.37
Subtotal	£2,610.37
(year-end projection)	
Total Reserves	£22,749.50

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Summary Accounts - Apr 25-Feb 26	
Expenditure	
Staff costs	£2,880.00
Administration	£2,284.48
Open Spaces - grass cutting	£190.00
Play Area - safety inspections	£92.00
Grants - Recreational S19	£30.00
100 Club cash withdrawal	£510.00
Bank charges	£47.88
VAT	£139.16
Returned cheque	£217.00
Totals	£6,390.52
Income	
Precept from ESDC	£6,366.00
100 Club - deposits	£883.00
Grants - Gun club	£606.00
Totals	£7,855.00
Income v Expenditure	£1,464.48
Reconciliation 2025/26	
Current Account at 28.02.26	£12,850.09
Reserves Account at 28.02.26	£2,550.37
Total	£15,400.46
b/f from 2024/25	£13,935.98
Precept from ESDC	£6,366.00
Other income	£1,489.00
	£21,790.98
Less:	
Staff costs	£2,880.00
Other expenses	£3,510.52
Balance at 28 February 2026	£15,400.46