



Highcliffe & Walkford Parish Council

2024-25 Budget

This report details the budget and precept proposals for the financial year 2024/25.

Abbreviations used in this report:

OBAL	Opening Balance
CBAL	Closing balance
CIL	Community Infrastructure Levy
PWLB	Public Works Loan Board
BCP	Bournemouth Christchurch and Poole Unitary authority.

CURRENT POSITION (FORECAST)

Using the current year budget, ongoing projects and historical data, I have forecast the end of year cash position.

Forecast cash position 31 March 2024.

CASH	2024
OBAL (1st April)	456,202
Income	235,570
Expenditure	244,629
CBAL (31st March)	447,143

Much of this is assigned to reserves, which are detailed on page 21.

Community Infrastructure Levy (CIL)

The council receives a percentage of Community Infrastructure Levy received by BCP Council. This money is ring fenced and the projects on which it can be spent are limited. CIL could be withdrawn by central government. CIL payments for the future are therefore high risk. CIL money must be spent within 5 years of receipt.

CBAL (31st March) £72,863

This assumes £100,000 will have been spent on Nea Meadows dredging.

Capital Reserves

Capital Reserves are money set aside for major projects.

At 31st March 2024 the capital reserves will be:

Reserve	Amount	Note
CIL	72,863	Balance after Nea Meadows draw down
Nea Meadows Car Park	-	
Play Equipment	8,000	Assigned in 2023/24 budget for new equipment
Wingfield	-	
Highcliffe	20,000	Assigned in 2023/24 budget for pavilion improvements

Projects	228,750	Held for High street improvements and other community projects
Old School	30,000	Assigned towards the Save the Old School project.
Total	359,613	ok

Earmarked Reserves

Earmarked reserves are money set aside for ongoing small projects or monies received in advance (such as annual fees which cover two financial years).

No earmarked reserves are forecast as of 31st March 2023. Actually, there may be some allotment receipts held as a reserve.

CBAL	0
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Free Reserve

The Free, or General Reserve, is the balance of cash after deducting capital and earmarked reserves.

Free Reserve	£87,530
%	36%

The 36% is calculated by: $\text{Free reserve} / \text{Expenditure 2024} \times 100\%$

See 0 RISKS on page 6 for calculation on required reserve.

INCOME AND EXPENDITURE 2024-25

Summary. For detail refer to APPENDICES starting on page 8.

Expenditure

	Forecast	Budget	Notes
	2023/4	2024/5	
Administration	10,485	20,644	In 2024/25 we will engage a part time bookkeeper.
Allotments Roeshot Hill	11,522	11,555	Any surplus on allotments will be held in an earmarked reserve
Allotments Walkford Road	4,268	4,280	
Events	12,000	30,000	Assumes HWPC takes on events previously funded by BCP
Grants	7,900	15,000	Allows for ad hoc grant applications throughout the year.
Lakewood	3,350	1,750	23/24 included safety work on trees
Nea Meadows	10,336	8,114	23/24 included safety work on trees
Office Costs	3,480	5,115	Additional printers for WFH. New laptops.
Play Areas Bluebell	-	2,500	Newly acquired responsibility
Play Areas Highcliffe	-	14,500	Newly acquired responsibility
Projects	102,533	621,400	See Projects for detail
Recreation Highcliffe	20,000	11,550	23/24 money assigned for pavilion improvements. Newly acquired responsibility
Recreation Wingfield	31,341	31,237	23/24 included safety work on trees. Increased maintenance of playing surface.
Staff Costs	36,340	41,408	Increased hours for assistant clerk. Inflationary pay rises.
Recharge allotments	- 8,927	- 8,660	The costs of managing the allotments (staff and software) are recharged to the two sites in an 80/20 proportion.
Total	244,629	810,392	
Funded by fee income, bank interest, CIL, precept and loans.			

Table 1 2024/2025 Expenditure

Income

	Forecast	Budget	Notes
	2023/4	2024/5	
Precept	149,250	180,000	Funding required after income and use of reserves
Wingfield Fees	4,000	4,300	Pitch hire
Highcliffe Fees	-	8,000	Estimated income following acquisition of site.
Roeshot fees	12,000	12,000	Allotment fees at £9.51 per Rod
Walkford Road fees	4,250	4,350	Allotment fees at £9.51 per Rod
Nea Meadows	3,026	3,036	Bowling club rent and access fees.
Grants	854		One off refund of grant.
Loans	-	350,000	Assumed PWLB loan for Save The Old School project
Interest	5,350	4,000	Depends on cash deposits and interest rates. Highly volatile.
CIL	56,840	50,000	Based on historic income. High risk.
Total	235,570	615,686	

Table 2 2024/2025 Income

Closing Cash Position

The % is the free reserve divided by expenditure. Expenditure in 2025 is very high, but will drop back in 2025/26.

CASH	2023/4	2024/5
OBAL	456,202	447,143
Income	235,570	615,686
Expenditure	244,629	810,392
CBAL	447,143	252,437
Capital & Earmarked Reserve	359,613	174,213
Free reserve	87,530	78,224
	36%	10%

Table 3 Closing cash position

Reserves Detail

Reserve	2024	2025	Notes
CIL	72,863	86,463	Some CIL money is already assigned to Nea Meadows.
Nea Meadows Car Park	-	3,000	We will start a reserve for car park resurfacing.
Play Equipment	8,000	12,000	We will start a reserve for play equipment replacement.
Wingfields Car Park	-	2,000	We will start a reserve for car park resurfacing.
Highcliffe	20,000	2,000	We will start a reserve for pavilion refurbishment.
Projects	228,750	8,750	2024 holds reserves for High Street and other projects which will be spent during the year.
Old School	30,000	60,000	We will start a reserve for the Old School Refurbishment
Total	359,613	174,213	

Table 4 Reserves detail

PRECEPT

The tax base in 2023 was 6500. I am still waiting on BCP to supply the figure for 2024.

The Tax Base is the equivalent number of Band D houses. It is a complicated number to calculate and depends not just on the actual housing mix but also on households with council tax relief (for example students) and makes allowances for empty houses, second houses, protected households to compensate for the so-called bedroom tax and collection success rate.

It is unlikely the tax base will have changed significantly.

When the council was formed, the precept was set at £26.87. Council decided to reduce the precept during the initial four year period. This budget proposes to reverse that reduction.

Note the proposed precept is still significantly below the initial precept, after adjusting for inflation.

Year	Council	Tax Base	Precept	Band D	Change
2019/20	Highcliffe & Walkford	6500	174,668	26.87	-
2020/21	Highcliffe & Walkford	6500	164,650	25.33	-1.54
2021/22	Highcliffe & Walkford	6500	163,160	25.10	-0.23
2022/23	Highcliffe & Walkford	6500	159,835	24.59	-0.51
2023/24	Highcliffe & Walkford	6506	149,250	22.94	-1.65
2024/25	Highcliffe & Walkford	6506	180,000	27.67	4.73

For 2024/25 the precept calculation is:

Expenditure	810,392	A
Fee Income	31,686	B
Interest	4,000	C
CIL	50,000	D
Loans	350,000	E
Use of reserves	194,706	F
Balance to be funded by precept	180,000	A-B+C+D+E+F

Which is £27.67 per year for a Band D house.

RISKS

Risks

The council must consider the risk of not receiving the required income, or on cost overruns on expenditure and projects. While some risks can be insured, others cannot.

A Free Reserve is held to mitigate these risks.

The free reserve required is dependent on the risk profile. Some risks can be insured and in this case the only reserve required is for an excess.

Income

Risks associated with income are dependent on the category.

Category	Risk Level	Narrative	Financial	Reserve Cover
Precept	ZERO	Precept is guaranteed by statute	-	-
Pitch Fees	MEDIUM	Pitch income is affected by poor weather.	12,500	10,000
Allotment fees	LOW	Allotment fees are paid in advance. There is a waiting list. Allotment reserve covers small variations	15,000	1,000
Bowls Club	LOW	Fees paid quarterly. Long term tenant.	3,000	500
Interest	MEDIUM	Interest assumptions based on lowering of interest rates.	4,000	1,000
Community Infrastructure Levy	MEDIUM	CIL could be less or totally withdrawn. CIL projects based on CIL received. CIL cover for loan interest is higher risk	50,000	10,000
Total Income risk				22,500

Expenditure

Risks associated with expenditure are higher. Much of the expenditure is not discretionary

Category	Risk Level	Narrative	Financial	Reserve Cover
Administration: IT	LOW	Main costs are on annual subs.	2,700	250
Administration: Membership	LOW	If fees increased, we could drop out.	1,800	250
Administration: Insurance	LOW	Competitive field	1,850	250
Administration: Audit	LOW	Annual fees set in advance	1,350	150
Administration: Bookkeeping	MEDIUM	Fees set, but hrs flexible. Could bring back in house.	9,100	2,000
Administration: Bank charges	LOW	Fees low compared with interest. Could move banks.	500	50
Allotments	LOW	Costs well understood. Earmarked reserve.	16,000	1,000
Events	MEDIUM	Discretionary spend	30,000	5,000
Grants	LOW	Discretionary spend	15,000	1,000
Lakewood	LOW	Discretionary spend over one year	1,850	250
Nea Meadows: Meadow	LOW	Discretionary spend over one year	8,114	1,000
Nea Meadows: Car park	MEDIUM	Capital reserve	100,000	1,000

Nea Meadows: Dredging	MEDIUM	Fixed price contract.	136,400	5,000
Office	LOW	Staff can work from home	5,115	150
Play Areas: Highcliffe	LOW	Warranty from BCP	17,000	1,000
Play Areas: Bluebell Close	LOW	Warranty from BCP	2,500	250
Projects: High Street	MEDIUM	Fixed funding assigned from capital reserve.	120,000	10,000
Projects: Shoreline	MEDIUM	Fixed funding assigned from capital reserve.	100,000	10,000
Projects: Eco area	MEDIUM	Discretionary spend	5,000	250
Projects: Audio visual	MEDIUM	Discretionary spend. Project may grow.	2,500	500
Projects: Notice boards	MEDIUM	Discretionary spend. Project may grow.	2,500	500
Projects: Old School	HIGH	Many variables. Risks on both building costs and operational costs.	350,000	10,000
Recreation: Wingfield Field	LOW	Fixed price contract BCP	22,000	500
Recreation: Wingfield Pavilion	MEDIUM	Main building insured. Repairs at risk. Utility costs.	7,000	2,500
Recreation: Wingfield Car Park	LOW	Capital reserve	100,000	1,000
Recreation: Wingfield Field	LOW	Fixed price contract BCP?	35,000	1,500
Recreation: Wingfield Pavilion	MEDIUM	Main building insured. Warranty BCP. Utility costs	10,000	2,500
Staff	LOW	Staff sickness. Staff turnover	35,000	10,000
Total Expenditure Risk				67,850

Total Risk Cover	90,350
Not all events will occur, so reduce risk reserve by 25%	67762
Actual reserve	78,468

APPENDICES

These appendices drill down into the detail of each cost centre.

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ADMINISTRATION

Item	2023/4	2024/5	2025/6	2026/7	Note
IT and Website	2860	2772	2772	2772	See I & E Budget
Web site	832	500	500	500	
mapping software	200	200	200	200	
IT Support	180	180	180	180	
Ms365 email	713	715	715	715	
Ms365 licences	297	297	297	297	
PDF management	50	200	200	200	
File server	30	80	80	80	
Accounting	558	600	600	600	
Postage	50	50	50	50	
Legal Exps	500	500	500	500	
Membership Outside Bodies	1750	1750	1750	1750	
Insurance	1400	1850	1850	1850	Additional risks (Highcliffe and Bluebell) 2025
Audit Internal	650	650	650	650	
Audit External	650	650	650	650	
Bookkeeping	2275	9100	9100	9100	5 hrs per week
Bank Charge	350	350	350	350	
Total Expenditure	10485	20444	20444	20444	
Interest Recv	5350	4000	4000	4000	Reduced capital
Other income	500	600	600	600	
Total Income	5850	4600	4600	4600	
Balance	4635	15844	15844	15844	

ALLOTMENTS

Roeshot Hill

Site	Detail	2023/4	2024/5	2025/6	2026/7
Roeshot	Water	1461	1534	1610	1691
Roeshot	Toilet	1358	1426	1497	1572
Roeshot	Rodent	0	0	0	0
Roeshot	Skip	350	368	386	405
Roeshot	Paths	0	0	0	0
Roeshot	Hedge	0	0	0	0
Roeshot	Accounting	758	528	554	582
Roeshot	Admin Recharge	6000	6000	6300	6615
Roeshot	Misc Repairs	395	500	525	551
Roeshot	Grant	1200	1200	1236	1273
Total		11522	11555	12109	12690
Income		12000	12000	12360	12730.8
Balance		478	445	251	41
Reserve Balance		478	923	1174	1215

Walkford Road

Site	Detail	2023/4	2024/5	2025/6	2026/7
Walkford Rd	Water	650	683	717	752
Walkford Rd	Toilet	0	0	0	0
Walkford Rd	Rodent	150	158	165	174
Walkford Rd	Skip	700	735	772	810
Walkford Rd	Paths	0	0	0	0
Walkford Rd	Hedge	0	0	0	0
Walkford Rd	Accounting	168	132	139	146
Walkford Rd	Admin Recharge	2000	1920	2016	2117
Walkford Rd	Misc Repairs	50	53	55	58
Walkford Rd	Grant	550	600	630	662
Total		4268	4280	4493	4718
Income		4250	4350	4650	4850
Balance		-18	71	157	132
Reserve Balance		-18	52	209	341

EVENTS AND GRANTS

Event

Event	2023/4	2024/5	2025/26	2026/27	Notes
Highcliffe Food & Arts	10000	10000	10500	11025	Previously funded by BCP
Christmas	2000	10000	10500	11025	Previously funded by BCP
Music Festival/Other	0	10000	10500	11025	Previously funded by BCP
Total Expenditure	12000	30000	31500	33075	
Income					
Total Income	0	0	0	0	
Balance	12000	30000	31500	33075	

Grants

Grants	2023/4	2024/5	2025/26	2026/27	Notes
Ad Hoc Grants		12800	13440	14112	Balance of unassigned grants
Churchyard	6000		0	0	2024 St Marks, one off grant.
Highcliffe in bloom	1000	1200	1260	1323	Highcliffe in bloom
Toddlers group	900	1000	1050	1103	To cover room hire fees.
Total Expenditure	7900	15000	15750	16538	
Income	854				One off grant refund
Total Income	854	0	0	0	
Balance	7046	15000	15750	16538	

LAKWOOD

Item	2023/4	2024/5	2025/6	2026/7	Note
Maintenance	500	500	550	600	Friends of Lakewood
Grass	600	750	780	810	
Trees	2250				One off project
Trees		500	500	500	Ongoing liability
CC Total	3350	1750	1830	1910	

NEA MEADOWS

Expenditure

	2023/4	2024/5	2025/26	2026/27	Note
Grass cutting (Other)	780				Originally part of maintenance contract
Grass cutting (Meadow)		1200	1260	1323	Ongoing specialist cutting
Trees	7306	2000	2100	2205	2024 one off safety works. Ongoing tree maintenance
Paths & Hedges	870	914	959	1007	
Lake					No further work planned.
Other maintenance	1380	1000	1050	1103	Drains, benches, signage
Car Park Reserve		3000	3150	3308	To Car Park Reserve
Total Expenditure	10336	8114	8519	8946	

Income

	2023/4	2024/5	2025/26	2026/27	Note
Bowling	1859	1859	1859	2200	Rent paid quarterly
Angling	840	850	880	920	Annual fee from Christchurch angling Club
Access	327	327	327	327	Fees from households with access gates.
Total Income	3026	3036	3066	3447	

	2023/4	2024/5	2025/26	2026/27	Note
Balance	7310	5078	5453	5499	Net Expenditure less Income

Reserves

	2023/4	2024/5	2025/26	2026/27	Note
Reserves (Car park)	0	3000	3150	3308	Annual investment
Reserves balance	2000	5000	8000	11000	Cumulative

Excludes dredging project - see CIL

OFFICE

	2023/4	2024/5	2025/26	2026/27	Note
Office Equipment	0	500	525	551	Printer, furniture
Rent	3180				Rent becomes Maintenance
Maintenance		2500	2625	2756	
Telephone & Internet	300	315	331	348	
Computers	0	1800			Refresh in 2024/5
Total	3480	5115	3481	3655	

PLAY AREAS

These play areas have not transferred from BCP. The figures assume transfer by 1st April 2024. Responsibility for safety inspections will fall to HWPC.

Bluebell Close

This play area has relatively new equipment. It is fenced and contains grassed areas within the enclosure. BCP are providing a warranty on the equipment. A reserve is require for future equipment replacement.

Bluebell	2023/4	2024/5	2025/26	2026/27	Note
Grass cutting		1000	1050	1103	Estimated
Fencing			150	500	
Trees and OS maintenance					
Equipment Repairs			500	1000	
Equipment replace		0	0	0	
Inspections		500	525	551	
Other costs					
Equipment reserve		1000	1000	1050	
Total Expenditure	0	2500	3225	4204	

Highcliffe

This play area is contained within the Highcliffe Recreation ground. It has play equipment which BCP will bring up to full working order. It is fenced and contains grassed areas within the enclosure. BCP are providing a warranty on the equipment. A reserve is require for future equipment replacement.

This budget allows for additional Adult fitness equipment to be installed.

Highcliffe	2023/4	2024/5	2025/26	2026/27	Note
Grass cutting	0	0	0	0	Included in main Recreation Area
Fencing	0	0	1000	1100	
Trees & OS maintenance	0	0	0	0	Included in main Recreation Area
Equipment Repairs	0	0	1000	1250	
Equipment replace	0	10000	5000		Adult fitness
Inspections	0	1500	1575	1654	
Other costs	0				
Equipment reserve	0	3000	3150	3150	
Total Expenditure	0	14500	11725	7154	

Play Areas All	2023/4	2024/5	2025/26	2026/27	Note
Play Area Total		<u>17000</u>	<u>14950</u>	<u>11358</u>	Annual investment
Play Area Reserve		12000	16150	20350	Cumulative

PROJECTS

Site	2023/4	2024/5	2025/26	2026/27	Note
High Street Pavements	0	120000	0	0	Pavement improvements, in conjunction with BCP
Shoreline	0	100000			Match funding with BCP
Eco areas		5000	1000	1000	On Highcliffe and Wingfield Recreation grounds
Other		0	50000	40000	Unspecified CIL funded projects
Neighbourhood Plan	-	500	2,000	500	To maintain compliance with BCP Local Plan
Audio visual equip		2500	500	500	Projector, screen, TV
Noticeboards		2000	2000		Parish wide noticeboards, possibly electronic.
Nea Meadows dredging	100000	36400			Project spread over two financial years
Zig Zag	2533				Project was funded from CIL.
Old School*		350000	0		Roof and window replacement.
Loan for Old School		5000	30000	30000	Interest on loan for Old School.
Sub-Total Expenditure	102533	621400	85500	72000	
Income		-350000			Loan from Public Works Loan Board
Net expenditure	102533	271400	85500	72000	
From Reserves		-220000	0	0	High street and Shoreline projects.
To Reserves					
From CIL	-100000	-36400	-80000	-70000	Community Infrastructure Levy.
Balance	102533	491400	85500	72000	

*Old School Project

The costs included for this are just those to replace the roof and windows. The ongoing cost and the income received are not included. It is assumed that the fee income, and rent from the house, are sufficient to cover the buildings insurance, heating, lighting and general maintenance costs.

RECREATION GROUNDS

Wingfield

Wingfield	2023/4	2024/5	2025/6	2026/7	Note
Grass cutting	20,761	21,737	22,759	23,829	Includes pitch marking and litter
Pitch marking					
Pavilion repairs	3,030	3,735	3,922	4,118	
Pavilion Gas	400	320	336	353	
Pavilion Electricity	800	840	882	926	
Pavilion water	100	105	110	116	
Pavilion CCTV	400	500	525	551	Seek better pricing for broadband
Pavilion cleaning	640	800	840	882	
Trees Survey work	3,510				One off project
OS maintenance	1,700	1,200	1,260	1,323	Safety works identified in survey
Car Park Reserve		2,000	2,000	2,000	
Total Expenditure	31,341	31,237	32,634	34,098	
Pitch fees	4,000	4,300	4,515	4,854	Income form pitch hire.
Balance	27,341	26,937	28,119	29,244	

Highcliffe

Highcliffe	2023/4	2024/5	2025/6	2026/7	Note
Grass cutting		FREE	FREE	35,000	
Pitch marking		FREE	FREE		Check this is in contract.
Trees and OS maintenance		2,000	1,000	1,000	
Pavilion repairs		FREE	FREE	2,000	
Pavilion Refurb		5,000	5,250	5,512	
Pavilion cleaning		FREE	FREE	1,000	
Pavilion CCTV		2,500	500	500	Is this already installed?
Pavilion Gas		550	578	606	Estimated
Pavilion Electricity		1,000	1,050	1,103	Estimated
Pavilion water		500	525	551	Estimated
Toilets: Cleaning		FREE	FREE	2,000	
Toilets: Repairs		FREE	FREE	1,000	
Highcliffe Reserve	20,000	-	2,000	3,000	
Total Expenditure	20,000	11,550	10,903	53,272	

Income

Pitch fees	-	8,000	8,040	8,080	Estimate. Awaiting M Parkinson response
Other		18,000			
Total Income	-	26,000	8,040	8,080	
Balance	20,000	-14,450	2,863	45,192	

Reserves

Wingfield		2,000	2,000	2,000	
Highcliffe	20,000	18,000	2,000	3,000	
Recreation Reserve	20,000	4,000	8,000	13,000	
Recreation Reserve Balance	20,000	24,000	32,000	45,000	Cumulative

STAFF

	2023/4	2024/5	2025/6	2026/7	Note
Expenses	300	315	331	348	
Payroll Admin	240	252	265	278	
Recruitment of Staff	250	263	276	290	
Salaries & Superannuation	35,000	40,000	42,000	44,100	Two staff (one Full Time Equivalent)
Training	300	315	331	348	
Travel	250	263	276	290	
			-	-	
Total Expenditure	36,340	41,408	43,479	45,654	
Other income	8,000	8,000	8,100	8,200	Recharge from Allotments
Total Income	8,000	8,000	8,100	8,200	
Balance	28,340	33,408	35,379	37,454	

RESERVES

Community Infrastructure Levy

	2023/4	2024/5	2025/6	2026/7	Notes
OBAL (1st April)	116,023	72,863	86,463	56,463	
Income	56,840	50,000	50,000	50,000	
Expenditure	100,000	36,400	80,000	70,000	
CBAL (31st March)	72,863	86,463	56,463	36,463	

Movements to Capital Reserves (including CIL)

Reserve	2023/4	2024/5	2025/6	2026/7	Notes
OBAL	344,773	359,613	174,213	185,513	
Movement CIL	- 43,160	13,600	- 30,000	- 20,000	Undefined project funded by CIL
Movement Nea Meadows Car Park	-	3,000	3,150	3,308	Moved into reserve
Movement Play Equipment	8,000	4,000	4,150	4,200	Moved into reserve
Movement Wingfield		2,000	2,000	2,000	
Movement Highcliffe	20,000	- 18,000	2,000	3,000	Pavilion refurbishment
Movement Projects		-220,000	-	-	High St, Shoreline
Movement Old School	30,000	30,000	30,000		Building reserve
CBAL	359,613	174,213	185,513	178,021	

Cumulative Capital Reserves

Reserve	2023/4	2024/5	2025/6	2026/7	Note
CIL	72,863	86,463	56,463	36,463	
Nea Meadows Car Park	-	3,000	6,150	9,458	
Play Equipment	8,000	12,000	16,150	20,350	
Wingfield	-	2,000	4,000	6,000	
Highcliffe	20,000	2,000	4,000	7,000	
Projects	228,750	8,750	8,750	8,750	
Old School	30,000	60,000	90,000	90,000	
Total	359,613	174,213	185,513	178,021	

Earmarked Reserves

	Reserve	2023/4	2024/5	2025/6	2026/7	Notes
	OBAL	52,500	-	-	-	
	Allotments	13,000				
	BCP	25,000				Spent in 2023/24
	Office	3,500				
	Election	3,000			3,000	Moved to capital reserve
	Play Areas	8,000				
	Movements to				3,000	
	Movements	52,500				
	From					
	CBAL	-	-	-	3,000	

Total Capital and Earmarked

	2023/4	2024/5	2025/6	2026/7	Notes
Total Capital and Earmarked	359,613	174,213	185,513	181,021	

Free Reserve

	2023/4	2024/5	2025/6	2026/7	Notes
Free Reserve	87,530	78,224	75,423	65,926	Cash minus reserves
%	36%	10%	27%	21%	Reserve divided by expenditure

Cash

	CASH	2023/4	2024/5	2025/6	2026/7	Notes
Cash	OBAL (1st April)	456,202	447,143	252,437	260,936	
	Income	235,570	615,686	286,631	297,962	
	Expenditure	244,629	810,392	278,132	311,951	
	CBAL (31st March)	447,143	252,437	260,936	246,947	