



**MEMBERS OF ODIHAM PARISH COUNCIL FINANCE COMMITTEE ARE SUMMONED TO
ATTEND THE FINANCE COMMITTEE MEETING TO BE HELD
ON WEDNESDAY 14th JANUARY COMMENCING AT 7.30pm
Meeting to be held on Zoom and decisions ratified by full Council 20th January**

MEMBERS OF THE PRESS AND PUBLIC ARE WELCOME TO ATTEND

8th January 2026

Andrea Mann Parish Clerk

Join Zoom Meeting

<https://us02web.zoom.us/j/82099693396?pwd=ayL5Mzt3oQ9CaSwEBFoyEVh1shkb2R.1>

Meeting ID: 820 9969 3396

Passcode: 610308

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- F24/25** **To receive apologies for absence**
- F25/25** **To receive declarations of interests and requests for dispensation relating to any item on the agenda**
- F26/25** **Public Session**
An opportunity for residents to raise questions and issues with the Parish in accordance with Standing Orders. Please view details at [Link to Standing Orders](#) or contact the Parish Office for further advice.
- F27/25** **Approval of Minutes**
To approve the minutes of the Finance Committee meeting held on 4th November 2025 (F12/25-F23/25).
- F28/25** **October-December 2025 Bank Reconciliations (pages 3-5)**
i) To approve the bank reconciliations for October-December 2025 to be signed by the Committee Chair.
ii) To agree a committee member to come to the office to check the presented bank reconciliations against the bank statements.
- F29/25** **Quarter 3 2025 Payments Listing (pages 6-11)**
To review and accept the 2025/26 Quarter 3 Payments Listing and agree any coding adjustments, which will be published on OPC's website following the meeting.
- F30/25** **Quarter 3 2025 Budget Position and end of year forecast (pages 12-18)**
i) To review the 2025/26 budget position to 31st December and note variances (pages 12-14).
ii) To review and note the end of year budget forecasts (pages 15-18).
- F31/25** **Banks and investments (page 19)**
To review balances and investments and agree any transfers between accounts.
- F32/25** **Reserves (pages 20-24)**
To review OPC's general and earmarked reserves, as set out in the Clerk's agenda report.



F33/25

2026-27 Budget (page to follow)

To agree proposed budget to full Council on 20th January.

F34/25

Next meeting

21st April 2026.

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/10/2025		
	Cash in Hand 01/04/2025		209,578.30
	ADD		
	Receipts 01/04/2025 - 31/10/2025		289,152.76
			498,731.06
	SUBTRACT		
	Payments 01/04/2025 - 31/10/2025		189,750.39
A	Cash in Hand 31/10/2025 (per Cash Book)		308,980.67
	Cash in hand per Bank Statements		
	Petty Cash	31/10/2025	0.00
	Lloyds Money Market	31/10/2025	0.00
	Lloyds Treasurer's Account	31/10/2025	121.50
	Unity Trust	31/10/2025	110,692.35
	Lloyds 30 days notice account	31/10/2025	0.00
	Hampshire Trust Bank	31/10/2025	54,656.72
	CCLA	31/10/2025	143,546.91
	Lloyds/Unity Multipay card	30/09/2025	0.00
			309,017.48
	Less unrepresented payments		36.81
			308,980.67
	Plus unrepresented receipts		
B	Adjusted Bank Balance		308,980.67
	A = B Checks out OK		

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/11/2025		
	Cash in Hand 01/04/2025		209,578.30
	ADD		
	Receipts 01/04/2025 - 30/11/2025		298,417.26
			507,995.56
	SUBTRACT		
	Payments 01/04/2025 - 30/11/2025		214,171.26
A	Cash in Hand 30/11/2025 (per Cash Book)		293,824.30
	Cash in hand per Bank Statements		
	Petty Cash	30/11/2025	0.00
	Lloyds Money Market	30/11/2025	0.00
	Lloyds Treasurer's Account	30/11/2025	-4.25
	Unity Trust	30/11/2025	95,015.00
	Lloyds 30 days notice account	30/11/2025	0.00
	Hampshire Trust Bank	30/11/2025	54,656.72
	CCLA	30/11/2025	144,035.33
	Lloyds/Unity Multipay card	30/11/2025	0.00
			293,702.80
	Less unrepresented payments		
			293,702.80
	Plus unrepresented receipts		121.50
B	Adjusted Bank Balance		293,824.30
	A = B Checks out OK		

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/12/2025			
	Cash in Hand 01/04/2025			209,578.30
	ADD			
	Receipts 01/04/2025 - 31/12/2025			300,948.38
				510,526.68
	SUBTRACT			
	Payments 01/04/2025 - 31/12/2025			234,991.79
A	Cash in Hand 31/12/2025 (per Cash Book)			275,534.89
	Cash in hand per Bank Statements			
	Petty Cash	31/12/2025	0.00	
	Lloyds Money Market	31/12/2025	0.00	
	Lloyds Treasurer's Account	31/12/2025	0.00	
	Unity Trust	31/12/2025	76,371.72	
	Lloyds 30 days notice account	31/12/2025	0.00	
	Hampshire Trust Bank	31/12/2025	54,656.72	
	CCLA	31/12/2025	144,506.45	
	Lloyds/Unity Multipay card	31/12/2025	0.00	
				275,534.89
	Less unrepresented payments			
				275,534.89
	Plus unrepresented receipts			
B	Adjusted Bank Balance			275,534.89
	A = B Checks out OK			

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
309	Cemetery Maintenance	03/10/2025		Unity Trust	309	War memorial (2)	MSF Historical Restoration	S	1,551.35	310.27	1,861.62
309	Other amenity areas maintenar	03/10/2025		Unity Trust	309	War memorial (2)	MSF Historical Restoration	S	444.91	88.98	533.89
309	Supporting the High St	03/10/2025		Unity Trust	309	War memorial (2)	MSF Historical Restoration	S	2,000.00	400.00	2,400.00
310	Cemetery Maintenance	10/10/2025		Unity Trust	310	War memorial (3)	MSF Historical Restoration	S	855.48	171.10	1,026.58
310	War Memorial	10/10/2025		Unity Trust	310	War memorial (3)	MSF Historical Restoration	S	1,142.65	228.53	1,371.18
318	The Bridewell - general lettings	02/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.69		0.69
321	The Bridewell - general lettings	13/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.74		0.74
322	The Bridewell - general lettings	15/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.88		0.88
323	The Bridewell - general lettings	15/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
324	The Bridewell - general lettings	15/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
325	Cemetery rates and water	21/10/2025		Unity Trust	325	Cemetery rates	Hart DC	Z	200.00		200.00
326	Rates	21/10/2025		Unity Trust	326	Parish Office Rates	Hart DC	Z	240.00		240.00
327	Rates	21/10/2025		Unity Trust	327	Bridewell rates	Hart DC	Z	434.00		434.00
328	Rates	21/10/2025		Unity Trust	328	Bridewell GF LHS rates	Hart DC	Z	344.00		344.00
329	The Bridewell - water	21/10/2025		Unity Trust	329	Bridewell water	Business Stream	Z	15.62		15.62
330	PR & Pub inc newsletter	21/10/2025		Unity Trust	330	Autumn newsletter distribution	Abracadabra Leaflet Distrib	S	418.19	83.64	501.83
331	Professional Costs	21/10/2025		Unity Trust	331	Legal advice and support for di	Surrey Hills Solicitors	S	600.00	120.00	720.00
332	The Bridewell - waste disposal	21/10/2025		Unity Trust	332	bridewell bins	Suez	S	90.69	18.14	108.83
333	Supporting the High St	21/10/2025		Unity Trust	333	Welcome to Odiham leaflet	IC Printing Services	Z	186.00		186.00
334	Toilets - cleaning	21/10/2025		Unity Trust	334	King St Toilets cleaning	CJH Cleaning Services Ltd	S	491.37	98.27	589.64
335	Training	21/10/2025		Unity Trust	335	Clerk/DClerk digital data trainir	HALC	S	107.00	21.40	128.40
336	Caretaking Equipment	21/10/2025		Unity Trust	336	Mop handle	Viking	S	9.29	1.86	11.15
337	Postage and consumables	21/10/2025		Unity Trust	337	Stationery, stamps & bathroom	Viking	S	6.18	1.24	7.42
337	Postage and consumables	21/10/2025		Unity Trust	337	Stationery, stamps & bathroom	Viking	Z	87.00		87.00
337	Postage and consumables	21/10/2025		Unity Trust	337	Stationery, stamps & bathroom	Viking	S	4.95	0.98	5.93
337	The Bridewell - cleaning & mat	21/10/2025		Unity Trust	337	Stationery, stamps & bathroom	Viking	S	21.99	4.40	26.39
338	The Bridewell - cleaning & mat	21/10/2025		Unity Trust	338	Bridewell cleaning	FS Cleaning & Maintenance	Z	500.00		500.00
339	Toilets - Power and rates	21/10/2025		Unity Trust	339	King St Toilets - water	Castle water	Z	39.67		39.67
340	Cemetery rates and water	21/10/2025		Unity Trust	340	Cemetery - Water	Castle water	S	23.92	4.78	28.70
341	Toilets - Power and rates	21/10/2025		Unity Trust	341	Electricity - King St Toilets	nPower	L	47.77	2.39	50.16
342	The Bridewell - maintenance	21/10/2025		Unity Trust	342	Elec repair fire door	DTE Electrical & Property	S	90.00	18.00	108.00
343	Chamberlain Gardens (SC Trust)	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	322.50	64.50	387.00
343	Other amenity areas maintenar	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	401.67	80.33	482.00
343	Play Areas	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	585.42	117.08	702.50

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
343	Play Areas	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	-66.00	-13.20	-79.20
343	Allotments - maintenance	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	33.33	6.67	40.00
343	Bin emptying	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	238.33	47.67	286.00
343	Speed Indicator Devices	21/10/2025		Unity Trust	343	Grounds maintenance - Sept '2	Larkstel Ltd	S	79.16	15.83	94.99
344	The Bridewell - H&S checks	21/10/2025		Unity Trust	344	Safety signs for Bridewell	Safety Signs 4 Less	S	13.60	2.72	16.32
344	The Bridewell - H&S checks	21/10/2025		Unity Trust	344	Safety signs for Bridewell	Safety Signs 4 Less	S	7.27	1.45	8.72
345	The Bridewell - maintenance	21/10/2025		Unity Trust	345	Keys refund	Timpsons	Z	-96.00		-96.00
346	Toilets - Maintenance	21/10/2025		Unity Trust	346	Soap dispenser	Direct Hygiene	S	18.90	3.78	22.68
346	Toilets - Maintenance	21/10/2025		Unity Trust	346	Soap dispenser	Direct Hygiene	S	7.25	1.45	8.70
347	Postage and consumables	21/10/2025		Unity Trust	347	Milk, coffee	Co-op	Z	7.55		7.55
348	The Bridewell - maintenance	21/10/2025		Unity Trust	348	Lock	tool station LTD	S	13.07	2.61	15.68
349	Bank Charges	21/10/2025		Unity Trust	349	Fee for Multipay card	Lloyds Bank	Z	3.00		3.00
350	War Memorial	21/10/2025		Unity Trust	350	Missing VAT invoice 1	MSF Historical Restoration	S		799.25	799.25
351	War Memorial	21/10/2025		Unity Trust	351	War memorial (4)	MSF Historical Restoration	S	1,129.35	225.87	1,355.22
352	Staff Salaries	21/10/2025		Unity Trust	352	Staff Salaries - October 2025	Staff Salaries - October 20:	Z	5,025.66		5,025.66
353	Staff Salaries	21/10/2025		Unity Trust	353	Staff PAYE & NI - October 2025	HMRC	Z	1,069.49		1,069.49
354	Staff Salaries	21/10/2025		Unity Trust	354	Employee Pension Cont - Octo	Hampshire Pension Fund	Z	415.42		415.42
355	Employers' NI	21/10/2025		Unity Trust	355	Employer NI - October 2025	HMRC	Z	788.93		788.93
356	Pension Contribution	21/10/2025		Unity Trust	356	Employer Pension - October 20	Hampshire Pension Fund	Z	1,393.26		1,393.26
357	Telephone and internet	21/10/2025		Unity Trust	357	Phones & broadband	BT	S	235.69	47.14	282.83
358	The Bridewell - general lettings	21/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	1.11		1.11
359	The Bridewell - general lettings	21/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
360	The Bridewell - general lettings	21/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
361	IT Support and Back up	22/10/2025		Unity Trust	361	Office 365 accounts	Microsoft Ireland	Z	48.00		48.00
362	Cemetery Maintenance	22/10/2025		Unity Trust	362	Cemetery maintenance (Oct)	Scandor Landscape contrac	Z	1,040.53		1,040.53
363	Cemetery Maintenance	22/10/2025		Unity Trust	363	Correction	Scandor Landscape contrac	Z			
364	Other amenity areas maintenar	22/10/2025		Unity Trust	364	Beacon pole inspection	Freedom Group of Compar	S	650.00	130.00	780.00
365	Training	22/10/2025		Unity Trust	365	Clerk - course	HALC	S	53.50	10.70	64.20
366	Subscriptions	28/10/2025		Unity Trust	366	ICO Annual Data Protection Fee	ICO	Z	47.00		47.00
367	Estate Agent Fees	27/10/2025		Unity Trust	367	Chapel cottage management fe	McCarthy Holden	S	149.15	29.83	178.98
368	The Bridewell - general lettings	30/10/2025		Unity Trust	368	Stripe Transaction Fee	Stripe	X	0.35		0.35
369	The Bridewell - general lettings	31/10/2025		Unity Trust	369	Stripe Transaction Fee	Stripe	X	0.35		0.35
370	The Bridewell - general lettings	04/11/2025		Unity Trust	370	Stripe Transaction Fee	Stripe	X	0.35		0.35
371	The Bridewell - general lettings	31/10/2025		Unity Trust	371	Stripe Transaction Fee	Stripe	X	0.88		0.88
372	The Bridewell - general lettings	04/11/2025		Unity Trust	372	Stripe Transaction Fee	Stripe	X	0.35		0.35

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
373	Bank Charges	31/10/2025		Unity Trust	373	service Charge	Unity Trust	Z	14.55		14.55
374	The Bridewell - general lettings	03/10/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
375	Bank Charges	15/10/2025		Lloyds Treasurer's Ac	375	Bank charges	Lloyds Bank	Z	4.25		4.25
376	Cemetery rates and water	18/11/2025		Unity Trust	376	Business rates	Hart DC	Z	200.00		200.00
377	Rates	18/11/2025		Unity Trust	377	Bridewell business rates	Hart DC	Z	240.00		240.00
378	Rates	18/11/2025		Unity Trust	378	Bridewell business rates	Hart DC	Z	434.00		434.00
379	Rates	18/11/2025		Unity Trust	379	Business rates	Hart DC	Z	344.00		344.00
380	The Bridewell - water	18/11/2025		Unity Trust	380	Bridewell water	Business Stream	Z	19.22		19.22
381	Allotment Deposits	18/11/2025		Unity Trust	381	Refund for allotment deposit ar	Roberts	Z	60.00		60.00
382	Christmas Trees and Lights	18/11/2025		Unity Trust	382	Christmas tree and delivery	Oxenford Farm Ltd	S	204.17	40.83	245.00
383	Training	18/11/2025		Unity Trust	383	Annual conference x 2	HALC	S	140.00	28.00	168.00
384	Speed Indicator Devices	18/11/2025		Unity Trust	384	SID batteries	Traffic technology ltd	S	265.00	53.00	318.00
385	PR & Pub inc newsletter	18/11/2025		Unity Trust	385	Autumn newsletter 2025	IC Printing Services	Z	923.00		923.00
386	Tree works	18/11/2025		Unity Trust	386	Tree works - The Firs	NP Tree Management	S	440.00	88.00	528.00
387	The Bridewell - electricity	18/11/2025		Unity Trust	387	Bridewell Electricity	nPower	S	273.74	56.48	330.22
388	Toilets - cleaning	18/11/2025		Unity Trust	388	King St Toilets cleaning	CJH Cleaning Services Ltd	S	491.37	98.27	589.64
389	Lighting - Maint and admin	18/11/2025		Unity Trust	389	Street lighting	HCC	S	2,353.06	470.61	2,823.67
389	Lighting - Maint and admin	18/11/2025		Unity Trust	389	Street lighting	HCC	S	156.87	31.37	188.24
389	Lighting - energy costs	18/11/2025		Unity Trust	389	Street lighting	HCC	S	979.85	195.97	1,175.82
389	Lighting - energy costs	18/11/2025		Unity Trust	389	Street lighting	HCC	S	24.50	4.90	29.40
390	The Bridewell - maintenance	18/11/2025		Unity Trust	390	Bridewell lock repair	Croma Locksmiths	S	86.70	17.34	104.04
391	Office Equipment	18/11/2025		Unity Trust	391	Photocopier rental copies	Ricoh	S	104.83	20.97	125.80
391	Postage and consumables	18/11/2025		Unity Trust	391	Photocopier rental copies	Ricoh	S	36.42	7.28	43.70
392	The Bridewell - waste disposal	18/11/2025		Unity Trust	392	Bridewell waste collection	Suez	S	81.43	16.29	97.72
393	Cemetery Maintenance	18/11/2025		Unity Trust	393	Cemetery additional works	Scandor Landscape contrac	S	741.40	148.28	889.68
394	IT Support and Back up	18/11/2025		Unity Trust	394	IT support	BV Computer Solutions Ltd	Z	135.00		135.00
395	The Bridewell - maintenance	18/11/2025		Unity Trust	395	Water boiler service	Servio Building Services M	S	298.49	59.70	358.19
396	Cemetery rates and water	18/11/2025		Unity Trust	396	Cemetery - Water	Castle water	S	32.91	6.59	39.50
397	Travel	18/11/2025		Unity Trust	397	Mileage HALC Conference	B Tate	Z	28.80		28.80
398	Travel	18/11/2025		Unity Trust	398	Mileage HALC conference and r	A Mann Expenses	Z	47.25		47.25
399	Chamberlain Gardens (SC Trust)	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	322.50	64.50	387.00
399	Other amenity areas maintenar	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	401.67	80.33	482.00
399	Play Areas	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	585.42	117.08	702.50
399	Allotments - maintenance	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	33.33	6.67	40.00
399	Bin emptying	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	238.33	47.67	286.00

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
399	Speed Indicator Devices	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	79.16	15.83	94.99
399	Remembrance	18/11/2025		Unity Trust	399	Grounds maintenance	Larkstel Ltd	S	150.00	30.00	180.00
400	The Bridewell - H&S checks	18/11/2025		Unity Trust	400	Fire risk assessment	KBO Fire & Security	S	420.00	84.00	504.00
401	The Bridewell - electricity	18/11/2025		Unity Trust	401	Bridewell Electricity	nPower	S	305.21	58.87	364.08
402	The Bridewell - cleaning & mat	18/11/2025		Unity Trust	402	Bridewell cleaning	FS Cleaning & Maintenance	Z	500.00		500.00
403	Caretaking Equipment	18/11/2025		Unity Trust	403	Paint & equip	Toolstation	S	68.73	13.74	82.47
404	Caretaking Equipment	18/11/2025		Unity Trust	404	Credit for painting equip	Toolstation	S	-5.82	-1.16	-6.98
405	Toilets - Maintenance	18/11/2025		Unity Trust	405	Toilet roll holder	Janitorial Supplies	S	20.23	4.05	24.28
406	Postage and consumables	18/11/2025		Unity Trust	406	Milk/coffee	Co-op	Z	9.85		9.85
407	Caretaking Equipment	18/11/2025		Unity Trust	408	Painting roller	B&Q	Z	3.75		3.75
408	Remembrance	18/11/2025		Unity Trust	408	Lamp post poppies	The Poppy Shop	Z	150.00		150.00
409	Postage and consumables	18/11/2025		Unity Trust	409	Milk	Co-op	Z	1.35		1.35
410	Bank Charges	18/11/2025		Unity Trust	410	Fee for Multipay card	Lloyds Bank	Z	3.00		3.00
411	The Bridewell - general lettings	17/11/2025		Unity Trust	411	Stripe Transaction Fee	Stripe	X	0.59		0.59
412	The Bridewell - general lettings	17/11/2025		Unity Trust	412	Stripe Transaction Fee	Stripe	X	0.39		0.39
413	The Bridewell - general lettings	17/11/2025		Unity Trust	413	Stripe Transaction Fee	Stripe	X	0.35		0.35
414	The Bridewell - general lettings	17/11/2025		Unity Trust	414	Stripe Transaction Fee	Stripe	X	0.35		0.35
415	Staff Salaries	18/11/2025		Unity Trust	415	Staff Salaries - November '25	Staff Salaries - November '25	Z	5,025.86		5,025.86
416	Staff Salaries	18/11/2025		Unity Trust	416	Staff PAYE & NI - November '25	HMRC	Z	1,069.29		1,069.29
417	Staff Salaries	18/11/2025		Unity Trust	417	Staff Pension Cont - November '25	Hampshire Pension Fund	Z	415.42		415.42
418	Staff Salaries	18/11/2025		Unity Trust	418	Employer NI - November '25	HMRC	Z	788.93		788.93
419	Pension Contribution	18/11/2025		Unity Trust	419	Employer Pension - November '25	Hampshire Pension Fund	Z	1,393.26		1,393.26
420	The Bridewell - general lettings	24/11/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.66		0.66
421	Remembrance	06/11/2025		Unity Trust	421	Poppy wreath	The Poppy Appeal	Z	100.00		100.00
422	The Bridewell - maintenance	24/11/2025		Unity Trust	422	Bridewell painting	FS Cleaning & Maintenance	Z	262.50		262.50
423	The Bridewell - maintenance	24/11/2025		Unity Trust	423	Repair broken gasket	Servio Building Services Ltd	S	290.50	58.10	348.60
424	Cemetery Maintenance	19/11/2025		Unity Trust	424	Unpaid VAT on last invoice	Scandor Landscape Contr	S		208.11	208.11
425	Cemetery electricity	27/11/2025		Unity Trust	425	South Chapel Electricity	SSE	L	261.74	13.09	274.83
426	Estate Agent Fees	26/11/2025		Unity Trust	426	Chapel cottage management fee	McCarthy Holden	S	149.15	29.83	178.98
427	Bank Charges	30/11/2025		Unity Trust	427	Bank charges	Unity Trust	Z	13.95		13.95
428	Toilets - Power and rates	19/11/2025		Unity Trust	428	King St Toilets - water	Castle water	S	33.06	6.61	39.67
429	Bank Charges	17/11/2025		Lloyds Treasurer's Ac	429	Bank charges	Lloyds Bank	Z	4.25		4.25
430	Cemetery rates and water	16/12/2025		Unity Trust	430	Cemetery rates	Hart DC	Z	200.00		200.00
431	Rates	16/12/2025		Unity Trust	431	Parish Office Rates	Hart DC	Z	240.00		240.00
432	Rates	16/12/2025		Unity Trust	432	Library Rates	Hart DC	Z	434.00		434.00

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
433	Rates	16/12/2025		Unity Trust	433	Bridewell GF LHS rates	Hart DC	Z	344.00		344.00
434	Civic Hospitality	16/12/2025		Unity Trust	434	Food for reception	A Bit of a Do	S	500.00	100.00	600.00
435	Chamberlain Gardens (SC Trus	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	322.50	64.50	387.00
435	Other amenity areas maintenar	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	401.67	80.33	482.00
435	Play Areas	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	585.42	117.08	702.50
435	Allotments - maintenance	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	33.33	6.67	40.00
435	Bin emptying	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	238.33	47.67	286.00
435	Speed Indicator Devices	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	79.16	15.83	94.99
435	Christmas Trees and Lights	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	75.00	15.00	90.00
435	Remembrance	16/12/2025		Unity Trust	435	Grounds Maintenance Novemb	Larkstel Ltd	S	150.00	30.00	180.00
436	Bin emptying	16/12/2025		Unity Trust	436	three new bins	Larkstel Ltd	S	200.00	40.00	240.00
436	Bins	16/12/2025		Unity Trust	436	three new bins	Larkstel Ltd	S	1,300.00	260.00	1,560.00
437	Toilets - cleaning	16/12/2025		Unity Trust	437	Cleaning King Street Toilets	CJH Cleaning Services Ltd	S	491.37	98.27	589.64
438	Postage and consumables	16/12/2025		Unity Trust	438	Paper & WC supplies	Viking	S	29.90	5.98	35.88
438	The Bridewell - cleaning & mat	16/12/2025		Unity Trust	438	Paper & WC supplies	Viking	S	54.43	10.89	65.32
439	IT Support and Back up	16/12/2025		Unity Trust	439	Office 365	Microsoft Ireland	Z	48.00		48.00
440	Cemetery Maintenance	16/12/2025		Unity Trust	440	Cemetery maintenance	Scandor Landscape contrac	S	1,040.53	208.11	1,248.64
441	Supporting the High St	16/12/2025		Unity Trust	441	High St speed surveys	HCC	S	596.00	119.20	715.20
442	Audit Fees	16/12/2025		Unity Trust	442	2025/26 Internal Audit	Do The Numbers Ltd	Z	300.00		300.00
443	The Bridewell - water	16/12/2025		Unity Trust	443	Bridewell water	Business Stream	Z	23.32		23.32
444	The Bridewell - waste disposal	16/12/2025		Unity Trust	444	Bridewell waste collection	Suez	S	81.43	16.29	97.72
445	Toilets - Power and rates	16/12/2025		Unity Trust	445	King St toilets water	Castle water	Z	80.28		80.28
446	Cemetery rates and water	16/12/2025		Unity Trust	446	Cemetery water	Castle water	S	26.12	5.22	31.34
447	The Bridewell - cleaning & mat	16/12/2025		Unity Trust	447	Bridewell cleaning	FS Cleaning & Maintenance	Z	500.00		500.00
448	The Bridewell - maintenance	16/12/2025		Unity Trust	448	Bridewell painting	FS Cleaning & Maintenance	Z	225.00		225.00
449	Telephone and internet	16/12/2025		Unity Trust	449	Phones & broadband	BT	S	237.96	47.59	285.55
450	Telephone and internet	16/12/2025		Unity Trust	450	Phones & broadband	BT	S	328.12	65.62	393.74
451	Caretaking Equipment	16/12/2025		Unity Trust	451	Cable ties	Amazon	S	8.32	1.67	9.99
452	Subscriptions	16/12/2025		Unity Trust	452	Parish Online	Parish Online GeoXphere	S	180.00	36.00	216.00
453	Postage and consumables	16/12/2025		Unity Trust	453	Office supplies	Co-op	Z	10.30		10.30
454	Caretaking Equipment	16/12/2025		Unity Trust	454	Key safe	Toolstation	S	12.48	2.50	14.98
455	Christmas Trees and Lights	16/12/2025		Unity Trust	455	Xmas tree refreshments	Sainsburys	Z	5.31		5.31
456	Christmas Trees and Lights	16/12/2025		Unity Trust	456	Plant for Christmas evening	Lidl	Z	3.99		3.99
457	Christmas Trees and Lights	16/12/2025		Unity Trust	457	Table cloths	TJ Morris Ltd	S	6.63	1.33	7.96
458	Christmas Trees and Lights	16/12/2025		Unity Trust	458	Refreshments for Xmas tree de	The Folly	S	14.46	2.89	17.35

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
459	Christmas Trees and Lights	16/12/2025		Unity Trust	459	Refreshments for Christmas ev	Sainsburys	Z	105.91		105.91
460	Bank Charges	16/12/2025		Unity Trust	460	Fee for Multipay card	Lloyds Bank	Z	3.00		3.00
461	IT Support and Back up	16/12/2025		Unity Trust	461	IT support	BV Computer Solutions Ltd	Z	135.00		135.00
462	Bank Charges	16/12/2025		Unity Trust	462	Bank charges	Lloyds	Z	2.96		2.96
463	The Bridewell - general lettings	17/12/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
464	The Bridewell - general lettings	17/12/2025		Unity Trust		Stripe Transaction Fee	Stripe	X	0.35		0.35
465	Christmas Trees and Lights	17/12/2025		Unity Trust		Christmas drinks evening	A Mann Expenses	Z	12.50		12.50
466	The Bridewell - electricity	17/12/2025		Unity Trust	466	Bridewell Electricity	nPower	S	319.18	63.84	383.02
468	Staff Salaries	17/12/2025		Unity Trust	468	Staff Salaries - December 2025	Staff Salaries - December 2	Z	5,269.07		5,269.07
469	Staff Salaries	17/12/2025		Unity Trust	469	PAYE & NI - December 2025	HMRC	Z	1,157.37		1,157.37
469	Employers' NI	17/12/2025		Unity Trust	469	PAYE & NI - December 2025	HMRC	Z	842.25		842.25
470	Staff Salaries	17/12/2025		Unity Trust	470	Pension cont - December 2025	Hampshire Pension Fund	Z	439.59		439.59
470	Pension Contribution	17/12/2025		Unity Trust	470	Pension cont - December 2025	Hampshire Pension Fund	Z	1,469.33		1,469.33
473	Bank Charges	19/12/2025		Unity Trust	473	Bank charges	Lloyds Bank	Z	4.25		4.25
474	Toilets - Power and rates	17/12/2025		Unity Trust	474	King St Toilets electricity	nPower	L	51.20	2.56	53.76
475	The Bridewell - waste disposal	17/12/2025		Unity Trust	475	Bridewell sanitary bins	PHS Group	S	97.27	19.45	116.72
476	Bank Charges	31/12/2025		Unity Trust	476	service Charge	Unity Trust	Z	14.55		14.55
477	Bank Charges	31/12/2025		Unity Trust	477	Manual handling charge	Unity Trust	Z	0.30		0.30
478	Bank Charges	16/12/2025		Lloyds Treasurer's Ac	478	Bank charges	Lloyds Bank	Z	4.25		4.25
Total									65,168.32	6,813.35	71,981.67

Odiham Parish Council

Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

1000 - General Account

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
1005	Staff Salaries				85,000.00	58,762.19	26,237.81
1010	Employers' NI				11,000.00	6,280.48	4,719.52
1015	Pension Contribution				18,000.00	12,910.59	5,089.41
1020	Travel				600.00	94.95	505.05
1025	Training				1,600.00	690.50	909.50
1035	Rates				6,500.00	10,128.95	-3,628.95
1040	Telephone and internet				2,700.00	2,225.14	474.86
1045	Office Equipment				1,050.00	314.49	735.51
1050	IT Support and Back up				5,000.00	3,051.72	1,948.28
1055	Postage and consumables				1,050.00	860.71	189.29
1060	Accounts Package				1,500.00		1,500.00
1065	Bank Charges			7.21	400.00	192.86	214.35
1070	Audit Fees				1,800.00	1,680.00	120.00
1075	Professional Costs			200.00	4,000.00	1,680.83	2,519.17
1080	Subscriptions				2,650.00	2,340.90	309.10
1085	Insurance				9,500.00	10,046.91	-546.91
1090	Election Expenses						
1095	Civic Hospitality				1,000.00	776.69	223.31
1100	Caretaking Equipment				500.00	232.35	267.65
1105	Room hire				250.00	84.00	166.00
1500	Precept		243,566.00	243,566.00			
1505	VAT						
1510	Bank Interest		8,500.00	6,742.22			-1,757.78
1515	S106 Income						
1525	Other Income						
			252,066.00	£250,515.43	154,100.00	£112,354.26	40,195.17

2000 - Amenity Areas

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
2005	Chamberlain Gardens (SC				4,500.00	2,779.16	1,720.84
2010	Cemetery Maintenance				20,000.00	12,725.35	7,274.65
2015	Cemetery rates and water				2,750.00	2,240.30	509.70
2020	Cemetery electricity				500.00	594.89	-94.89
2030	Memorial testing						
2035	Other amenity areas main				9,500.00	5,967.33	3,532.67
2040	Play Areas				12,000.00	7,737.52	4,262.48
2050	Allotments - maintenance				1,000.00	326.64	673.36
2055	Allotments - Water				500.00		500.00
2065	Tree works				5,000.00	595.00	4,405.00
2070	Bin emptying				5,000.00	2,899.54	2,100.46
2075	Benches and Noticeboard				500.00		500.00
2080	Basingstoke Canal				4,036.00	4,036.00	
2085	Broad Oak Maintenance				500.00		500.00
2090	Commons Ranger				1,000.00		1,000.00
2095	Toilets - Maintenance						
2100	Toilets - Power and rates				1,500.00	685.34	814.66
2105	Toilets - cleaning				6,200.00	4,490.10	1,709.90
2110	Parish Room - power and						
2115	Parish room - maintenance				1,500.00		1,500.00
2120	Chapel Cottage Maintenan				1,500.00	784.21	715.79
2125	Estate Agent Fees				1,800.00	1,193.20	606.80
2135	Tree Survey				250.00		250.00
2140	Bus Shelter Maintenance				250.00	20.00	230.00
2155	The Bridewell - electricity				4,400.00	1,377.37	3,022.63
2160	The Bridewell - gas				6,000.00	2,033.59	3,966.41
2165	The Bridewell - water				320.00	237.55	82.45
2170	The Bridewell - cleaning &				6,800.00	6,086.51	713.49
2175	The Bridewell - waste disp				1,100.00	853.74	246.26
2180	The Bridewell - H&S check				3,000.00	794.37	2,205.63
2185	The Bridewell - maintenanc			173.60	4,000.00	2,341.06	1,832.54
2500	Chapel Cottage rent		18,840.00	12,560.00			-6,280.00
2505	Burial fees		13,000.00	12,022.00		250.00	-1,228.00
2510	Allotment rents		1,400.00	1,270.00			-130.00
2515	Allotment Deposits						
2520	Other income		100.00	47.29			-52.71
2525	The Bridewell - tenants' re		13,000.00	4,893.38			-8,106.62
2530	The Bridewell - general let		3,000.00	2,990.73		94.56	-103.83

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Odiham Parish Council

Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

49,340.00 £33,957.00 105,406.00 £61,143.33 28,879.67

3000 - Community

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
3005	Annual Parish Assembly				250.00	110.00	140.00
3010	PR & Pub inc newsletter				3,500.00	3,298.94	201.06
3015	Community Grants				2,000.00	1,360.00	640.00
3016	G Rothery Grant						
3025	Citizens Advice				1,000.00	1,000.00	
3026	Community Awards						
3030	Christmas Evening				1,000.00	1,000.00	
3035	Christmas Trees and Light				1,000.00	727.97	272.03
3045	RAF Christmas Gifs				1,000.00	430.00	570.00
3055	Armed Forces Event				1,500.00	1,487.23	12.77
3060	D-Day						
3065	Remembrance				2,000.00	550.00	1,450.00
3070	Promotion of village				1,250.00	1,099.00	151.00
3075	Survey Subscriptions						
3080	Odiham Book Festival						
3085	Bands in the Bury				2,500.00	2,500.00	
3090	Food Fayre				1,000.00	1,000.00	
3115	Flags				500.00	333.33	166.67
3500	Community Income						
3505	Event Sponsorship Income		100.00				-100.00
			100.00		18,500.00	£14,896.47	3,503.53

4000 - Planning

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
4010	NH Plan						
4020	Neighbourhood Plan Update						

5000 - Traffic and Transport

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
5000	Lighting - Maint and admir				5,250.00	4,808.82	441.18
5005	Lighting - energy costs				3,500.00	4,054.51	-554.51
5015	Sustainable Transport						
5020	Village Gateway						
5025	Rights of Way				250.00	11.74	238.26
5030	Speed Indicator Devices				1,500.00	977.44	522.56
					10,500.00	£9,852.51	647.49

7000 - Earmarked Reserves

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
7005	Office Rental						
7010	IT Support/Upgrade						
7015	Election Expenses						
7020	Website						
7025	Allotment Deposits					60.00	-60.00
7030	Chapel Cottage Deposit						
7035	Cemetery maintenance an					1,248.00	-1,248.00
7040	Amenity Equipment Repai						
7045	Chapel Building Maintenar						
7050	Chapel Cottage Maintenar						
7055	War Memorial Maintenanc					2,941.17	-2,941.17
7060	Play Area Replacement						
7065	Buften Field Play Area						
7070	Benches & Noticeboards						
7075	Parish Room Maintenance					2,200.00	-2,200.00
7080	Grounds Maintenance						
7085	Memorial Testing						
7090	Revaluation of Buildings						
7095	Rights of Way						

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Odiham Parish Council
Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

7100 Development of Sustainab	596.00	-596.00
7105 G Rothery Bequest		
7110 Supporting the High St	2,782.00	-2,782.00
7115 Conservation Area Charac		
7120 Climate Action Plan	125.00	-125.00
7125 Book Exchange		
7130 Insurance - EMR		
7135 Tree Survey - EMR		
7140 PR & Publicity - EMR		
7145 Subscriptions - EMR		
7150 The Bridewell	880.00	-880.00
7155 Community Grants		
7160 Platinum Jubilee		
7165 Public toilets R&M	557.96	-557.96
7170 Floral displays		
7175 Professional Costs		
7180 RAF gifts	1,250.00	-1,250.00
7185 Armed Forces Day		
7190 Tree Works	900.00	-900.00
7195 Flags		
7200 Allotments		
7205 The Firs		
7210 Bins	1,300.00	-1,300.00
	£14,840.13	-14,840.13

8000 - Projects

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
8005	War Memorial					2,272.00	-2,272.00
8010	Parish Room						
8015	Play Area Replacement				7,000.00		7,000.00
8020	Supporting High Street						
8025	Climate, biodiversity & env				500.00		500.00
8030	Burial plot provision						
8035	Bridewell works				5,000.00	2,302.06	2,697.94
8040	Benches				500.00		500.00
8050	Area of reflection						
8055	The Firs						
8060	South Chapel						
					13,000.00	£4,574.06	8,425.94

NET TOTAL

	301,506.00	£284,472.43	301,506.00	£217,660.76	66,811.67
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2025-26 Budget position to 31st December 2025 with notes on variances and end of year forecast
 Finance Committee 14.01.26 - F30/25ii

General Account		Receipts		Payments		Current Balance	End of year forecast notes	End of Year Forecast	Reported Q2	
Code	Title	Budget	Actual	Budget	Actual	Budget				
1005	Staff Salaries			85,000.00	58,762.19	26,237.81) Total forecast spend £105,882.47	-8117.53	-8311	
1010	Employers' NI			11,000.00	6,280.48	4,719.52) Underspend due to vacancy and change in one position's			
1015	Pension Contribution			18,000.00	12,910.59	5,089.41) contracted hours. Discussed with Staffing Committee.			
1020	Travel			600.00	94.95	505.05	Minimal travel reclaimed by councillors and staff. EVs.	-300	-300	
1025	Training			1,600.00	690.50	909.50	Potential to overspend. Discussed with Staffing Committee.		300	
1035	Rates			6,500.00	10,128.95	-3,628.95	Due to Bridewell GFLHS office. Pending enquiries to Valuation Office.	5246	5246	
1040	Telephone and internet			2,700.00	2,225.14	474.86	Direct costs.	200	200	
1045	Office Equipment			1,050.00	314.49	735.51	-			
1050	IT Support and Back up			5,000.00	3,051.72	1,948.28	Underspend but need to earmark at year end for new equip.			
1055	Postage and consumables			1,050.00	860.71	189.29	-			
1060	Accounts Package			1,500.00		1,500.00	Invoice at year end.			
1065	Bank Charges		7.21	400.00	192.86	214.35	-			
1070	Audit Fees			1,800.00	1,680.00	120.00	Direct costs.	-420	-420	
1075	Professional Costs		200.00	4,000.00	1,680.83	2,519.17	Note current projects.			
1080	Subscriptions			2,650.00	2,340.90	309.10	-			
1085	Insurance			9,500.00	10,046.91	-546.91	Direct costs.	547	547	
1090	Election Expenses						-			
1095	Civic Hospitality			1,000.00	776.69	223.31	-			
1100	Caretaking Equipment			500.00	232.35	267.65	-			
1105	Room hire			250.00	84.00	166.00	-			
1500	Precept	243,566.00	243,566.00				-			
1505	VAT						-			
1510	Bank Interest	8,500.00	6,742.22			-1,757.78	On track to achieve just below budget.			
1515	S106 Income						Potential income from Hook Rd developments - next year.			
1525	Other Income						-			
		252,066.00	£250,515.43	154,100.00	£112,354.26	40,195.17		Spend	-2844.53	-2738
								Income		

3000 - Community

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance				
			Budget	Actual	Budget	Actual	Budget				
3005	Annual Parish Assembly				250.00	110.00	140.00				
3010	PR & Pub inc newsletter				3,500.00	3,298.94	201.06	e. Spring newsletter to be paid 26/27.			
3015	Community Grants				2,000.00	1,360.00	640.00	ent should be returned to general reserves.	-640		
3016	G Rothery Grant										
3025	Citizens Advice				1,000.00	1,000.00					
3026	Community Awards										
3030	Christmas Evening				1,000.00	1,000.00					
3035	Christmas Trees and Light				1,000.00	727.97	272.03				
3045	RAF Christmas Gifs				1,000.00	430.00	570.00	nd to be returned to general reserves.	-570		
3055	Armed Forces Event				1,500.00	1,487.23	12.77				
3060	D-Day										
3065	Remembrance				2,000.00	550.00	1,450.00	e being provided free of charge.	-1300	-1750	
3070	Promotion of village				1,250.00	1,099.00	151.00				
3075	Survey Subscriptions										
3080	Odiham Book Festival										
3085	Bands in the Bury				2,500.00	2,500.00					
3090	Food Fayre				1,000.00	1,000.00					
3115	Flags				500.00	333.33	166.67				
3500	Community Income										
3505	Event Sponsorship Income			100.00			-100.00				
			100.00		18,500.00	£14,896.47	3,503.53				
									Spend	-2510	-1750
									Income	0	0

Planning

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
			Budget	Actual	Budget	Actual	Budget
4010	NH Plan						
4020	Neighbourhood Plan Upda						

Traffic and Transport

Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance				
			Budget	Actual	Budget	Actual	Budget				
5000	Lighting - Maint and admin				5,250.00	4,808.82	441.18				
5005	Lighting - energy costs				3,500.00	4,054.51	-554.51			2000	
5015	Sustainable Transport										
5020	Village Gateway										
5025	Rights of Way				250.00	11.74	238.26				
5030	Speed Indicator Devices				1,500.00	977.44	522.56				
					10,500.00	£9,852.51	647.49				
									Spend	0	2000

- Projects	Code	Title	Receipts		Payments		Current Balance			
			Budget	Actual	Budget	Actual	Budget			
	8005	War Memorial				2,272.00	-2,272.00	1272	1272	
	8010	Parish Room								
	8015	Play Area Replacement			7,000.00		7,000.00		amberlain Gardens project.	
	8020	Supporting High Street								
	8025	Climate, biodiversity & env			500.00		500.00		Jewell energy saving research.	
	8030	Burial plot provision								
	8035	Bridewell works			5,000.00	2,302.06	2,697.94		tracts for refurbishing Parish Office.	
	8040	Benches			500.00		500.00			
	8050	Area of reflection								
	8055	The Firs								
	8060	South Chapel								
					13,000.00	£4,574.06	8,425.94			
								Spend	1272	1272

Summary	EOY estimate	EOY estimate reported Q2
Expenditure over budget, significant variances for: Business rates (loss of tenant at The Bridewell), war memorial refurbishment.	11,569.00	11,365.00
Expenditure under budget. Significant variances for: Staffing, Bridewell electric, Remembrance.	-14,097.53	-11,281.00
Estimated year end spend against budget	-2,528.53	84.00
Income over budget, significant variances for: Cemetery and Bridewell bookings.	3,000.00	3,000.00
Income under budget, significant variances for: Chapel Cottage tenancy, Bridewell office rent.	-14,387.00	-12,817.00
Estimated year end income against budget	-11,387.00	-9,817.00
Estimated year end variance TOTAL	-8,858.47	-9,901.00

REPORT ON:
WRITTEN BY:
MEETING DATE:
AGENDA ITEM:

Bank Balances, reserves and investments
 Parish Clerk
 14th January 2026
 F31/25

<u>Banks</u>	<u>Balances @ 31.12.25</u>	<u>Balances @ 30.09.25</u>	<u>Interest @ 30.09.25</u>	<u>Interest @ 31.03.25</u>	<u>Interest @ 31.12.24</u>
CCLA Public Sector Deposit Fund	144,506.45	143,073.65	4.0132%	4.3470%	4.7159%
Hampshire Trust Bank		54,656.72	4.22% (one year loyalty bond to mature	4.25% (one year loyalty bond to mature 09.05.25)	
	54,656.72		22.05.26)		4.25%
Lloyds 30 day notice (G Rothery)	0.00	0.00	-	-	-
Unity Trust	76,371.72	132,106.55	0.00	0.00	0
Lloyds Treasurer's account	<u>0.00</u>	<u>125.75</u>	-	-	-
	275,534.89	329,962.67			
<u>Estimated net balance, for the purposes of evidencing appropriate level of reseves</u>					
Plus estimated income to year end	21,714.00				
Less 3 months estimated revenue expenditure	-72,126.50				
Less earmarked reserves	<u>-70,809.63</u>				
Variance, ie general reserves	<u>154,312.76</u>				
Approx number of months running costs for 25-26 budget (excludes project codes)		6.42			

REPORT ON: Reserves
WRITTEN BY: Parish Clerk
MEETING DATE: 14th January 2026
AGENDA REF: F32/25

Introduction

This report proposes:

- i. An annual review of OPC's general reserves level.
- ii. A detailed review of OPC's earmarked reserves, in response to a comment from the Internal Auditor.

The Practitioners' Guide 2025 Governance and accountability for smaller authorities in England (PG2025) reads:

Reserves:

- 5.31. As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans.
- 5.32. Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.

General reserves:

- 5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.
- 5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.
- 5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.
- 5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.
- 5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

Earmarked and other reserves:

- 5.38. None of the above in any way affects the level of earmarked and/or capital receipts reserves that an authority may or should hold.
- 5.39. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and identifiable purposes and projects, and their level should be subject to regular review and justification (at least annually and at budget setting) and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from internal and/or external auditors.

i General reserves

The balances and investments report (F31/25) shows that OPC is currently holding an **estimated** 6.42 months' equivalent running costs, above the 3 months advised as best practice in the PG2025.

OPC has considered this in the past and resolved that 6 months was an appropriate level due to the number of listed buildings owned and high amount of timber play equipment.

The Internal Auditor has not specifically made a comment about OPC's general reserves on their latest Internal Audit report.

ii Earmarked reserves (see pages 22-23)

The Internal Auditor's latest audit report comments that "some of the earmarked reserves do not meet the clarified definitions within PG2025" in that "each EMR should have a clear location, expected total value and date on which it will drop to zero".

Note: OPC's agreed project priorities [251216-Full-Council-Minutes-DRAFT-MERGED-1.pdf](#) (Item 200/25 refers).

For discussion, to be proposed to full Council for decision/ratification:

EMR	Current Value	Proposed
IT support/upgrade	£1,944.04	RETAIN - Equipment upgrades required for Clerk's laptop, Amenities Officer's PC and building EMR for Deputy Clerk's laptop and Clerk's desktop. ESTIMATED SPEND WITHIN 3 YEARS.
Election expenses	£5,000	?
Cemetery maintenance and improvements	£3,152	REFER to Amenities Committee to determine whether full extent of improvements have been completed.
Amenity equipment repairs	0	DELETE
Chapel building maintenance	£4,231.94	REFER to Amenities Committee to determine whether works required.
Chapel Cottage maintenance	0	RETAIN HEADING
War Memorial maintenance	0	RETAIN HEADING. High priority project.
Play area replacement	£7,730.59	RETAIN - Research in progress for Chamberlain Gardens play area. ESTIMATED SPEND WITHIN 2 YEARS. High priority project.
Benches and noticeboards	£1,682.20	REFER to Amenities Areas Committee.
Parish Room maintenance	£1,205.32	RETAIN - For repairs to east facing wall. ESTIMATED SPEND WITHIN 3 YEARS. High priority project.
Grounds maintenance	0	DELETE
Memorial testing	0	DELETE
Revaluation of buildings	£275	ZERO BALANCE

EMR	Current Value	Proposed
Climate Action Plan	£3,409.30	RETAIN – consider renaming Bridewell energy improvements? ESTIMATED SPEND WITHIN 2 YEARS.
Rights of Way	£1,927.82	? Check with Cllr Bell.
Development of Sustainable Transport	£3,187.31	?
Supporting the High St	£4,668.97	RETAIN – for flagpoles. ESTIMATED SPEND WITHIN 2 YEARS.
Tree survey	£1,000	? Next due 2027
The Bridewell	£15,284.50	RETAIN – for ongoing Bridewell works and fees for professional support. Some funds allocated. ESTIMATED SPEND WITHIN 3 YEARS.
Community grants	£2,340.00	ZERO BALANCE AND DELETE - Funds have been held for successful applicants but deadlines have now passed. Could consider spending on OPC led project for community eg traffic calming.
Public toilets R&M	£84.18	ZERO BALANCE AND DELETE.
RAF gifts	£0	DELETE
Crownfields car park management	£5,000	RETAIN S106 developers contribution for maintenance of pre-school land. Move to capital reserve.
Village gateway	£4,000	RETAIN S106 developers contribution for village gateway. Move to capital reserve.
Bus shelter	£455	RETAIN – this sum has been spent on replacement seat. Should be earmarking for future replacement.
Armed Forces Day	0	DELETE
Allotments	£500	REFER to Amenities Areas Committee – fence repair required and improvements to boundary with road (inc poss biodiversity improvements).
Tree works	£1,000	?
Flags	£500	RETAIN – additional flags required for new flagpoles. ESTIMATED SPEND WITHIN 2 YEARS.
The Firs	£1,000	RETAIN – project in progress. ESTIMATED SPEND WITHIN 1 YEAR.
Bins	£0	RETAIN HEADING.

Odiham Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Allotment Deposits	715.00		60.00		655.00
Buften Field Play Area	918.50				918.50
Total Capital	1,633.50		60.00		1,573.50
Earmarked					
IT Support/Upgrade	444.04	1,500.00			1,944.04
Election Expenses	5,000.00				5,000.00
Cemetery Maintenance and imp	2,400.00	2,000.00	1,248.00		3,152.00
Amenity Equipment Repairs					0.00
Chapel Building Maintenance	4,231.94				4,231.94
Chapel Cottage Maintenance					0.00
War Memorial Maintenance	1,941.17	1,000.00	2,941.17		0.00
Play Area Replacement	4,730.59	3,000.00			7,730.59
Benches & Noticeboards	1,407.20	275.00			1,682.20
Parish Room Maintenance	2,405.32	1,000.00	2,200.00		1,205.32
Grounds Maintenance					0.00
Memorial Testing					0.00
Revaluation of Buildings	275.00				275.00
Climate Action Plan	2,034.30	1,500.00	125.00		3,409.30
Rights of Way	1,677.82	250.00			1,927.82
Development of Sustainable Tra	3,783.31		596.00		3,187.31
Supporting the High St	7,450.97		2,782.00		4,668.97
Tree Survey	750.00	250.00			1,000.00
The Bridewell	13,164.50	3,000.00	880.00		15,284.50
Community Grants	1,760.00	580.00			2,340.00
Public toilets R&M	642.14		557.96		84.18
RAF gifts		1,250.00	1,250.00		0.00
Crownfields car park managem	5,000.00				5,000.00
Village Gateway	4,000.00				4,000.00
Bus Shelter	220.00	235.00			455.00
Armed Forces Day					0.00
Allotments		500.00			500.00
Tree Works		1,000.00	900.00		100.00
Flags		500.00			500.00
The Firs		1,000.00			1,000.00

Odiham Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Bins		1,300.00	1,300.00		0.00
Total Earmarked	63,318.30	20,140.00	14,780.13		68,678.17
TOTAL RESERVE	64,951.80	20,140.00	14,840.13		70,251.67
GENERAL FUND					211,407.76
TOTAL FUNDS					281,434.46