Mayfield & Five Ashes Parish Council
General Operations Finance Report to 31 July 2026

1. **Expenditure in the month (NatWest Current Account)**
   Expenditure of £6,388.42 was below average. An additional floral display watering charge agreed due to the prolonged dry weather was necessary but within budget.

2. **Income in the Month (NatWest Current Account)**
   Income of £3,857.46 was received during the month and included a fundraising donation of £600 from the Mayfieldians towards the 2025 Christmas trees. £95 was received for ground rent and £3,163 for the 26/27 Q1 VAT claim.

3. **Accruals (NatWest Reserve bank account)**
   Interest of £1.89 was received for the month.

4. **Reserves (Barclays Reserve Account)**
   A generous donation of £2,000 was received from the Mayfieldians towards skate park repairs.

5. **VAT**
   The net 2026/27 quarter 1 VAT claim of £3,162.46 for general operations was received from the Inland Revenue.

6. **General Financial Health**
   Finances continue to remain satisfactory for this period in the financial year.

Janna Todd
Clerk & RFO

Attachments to this report:

Attachment 1:	Cash Financial Report Tables for July 2026
Attachment 2:	Current account expenditure for July 2026
Attachment 3:	Current account income for July 2026
Attachment 4:	Summary Management Report for July 2026
Attachment 5:	Detailed Management Report for July 2026

FINANCIAL REPORT 01 July 2026 – 31 July 2026 **Attachment 1**

Current Account (NatWest)

	Entry		£
Opening bank cash balance at 01.07.26	A		**33,338.52**
Income in month (cleared)	B		3,857.46
Income from previous months (cleared in month)	C		0.00
Transfer in from Barclays/ Natwest Reserves/ MCC accounts	D		0.00
Expenditure in month (paid, & cleared (inc VAT)	E		6,388.42
Expenditure in month (paid & cleared, invoice not received)	F		0.00
Expenditure from previous months cleared	G		9.58
Transfers out to Barclays/ NatWest Reserves accounts	H		0.00
Transfers out to MCC Account	I		0.00
Cash c/f at bank at 31.07.26 [I=A+B+C+D-E-F-G-H-I]	J		**30,807.56**
Income in month (not yet received/still to clear)	K		0.00
Income from previous months (not received)	L		0.00
Expenditure in month (invoice not yet received)	M		0.00
Expenditure in month (paid, cheque / DDM not yet cleared (inc VAT))	N		0.00
Expenditure from previous months (invoice received but not paid)	O		0.00
Overall position as at 31.07.26 [P=J+K+L+M-N-O]	P	Total	**30,807.56**

Accruals Account (NatWest Reserves Account)

Opening cash balance as at 01.07.26			**2,614.68**
Expenditure in month			0.00
Income in month			0.00
Interest received in month (Current rate 0.85% Gross / 0.85% AER)			1.89
Cash c/f at 31.07.26			**2,616.57**
Accruals Account Analysis as at 31.07.26			
• Mayfield Skate Park		110.98	
• Mayfield War Memorial		322.00	
• Rose & Crown Defibrillator Parts		1,478.00	
• Insurance for litter Bin		590.00	
• Total Accrued Interest to Date		115.59	
• **Total in Accruals Account**			**2,616.57**

Reserve Account (Barclays)

Opening cash balance as at 01.07.26	**117,632.16**
Income in month	2,000.00
Transfer in from current/ accruals account	0.00
Expenditure in month	0.00
Interest received in month (Current Rate 1.05% Gross / 1.054% AER)	0.00
Cash c/f at 31.07.26	**119,632.16**
Reserves and Community Infrastructure Levy analysis on following page	

Reserves Analysis as at 31.07.26		
• General Reserve (15% of precept)	16,867.00	
• Emergency Funding	5,725.00	
• Minor Projects and Provisions	18,800.00	
• Community Projects	20,981.233	
• Election expenses	18,011.64	
• Office Refurbishment	1,924.00	
• Jubilee Wood Nature Trail	114.00	
• War Memorial Flowerbed Maintenance	430.76	
• Allotment Maintenance	450.00	
• Hedge/ Tree Cutting	3,590.00	
• Fingerpost Replacement and Maintenance	3,000.00	
• Streetlight Replacement / Upgrade	0.00	
• South Street Toilets 5 year maintenance	4,422.15	
• Legal Fees	1,000.00	
• Skate Park	2,580.00	
• Grafitti Removal	900.00	
• Tourism	2,620.00	
• Playground Upgrades	10,000.00	
• Security	795.00	
• Community Infrastructure Levy	6,264.19	
• Traffic Speed Measures	500.00	
• Total Accrued Interest to date	657.19	
• **Total Reserves**		**119,632.16**

GO & MCC <u>Combined</u> Community Infrastructure Levy Analysis for WDC as at 31.07.26			
CIL Received from WDC			
MCC CIL Received 2018/19 – 2020/21 Financial Years			**41,779.04**
GO CIL Received 2021/22 Financial Year			29,766.63
GO CIL Received in 2022/23 Financial Year			3,672.08
GO & MCC CIL Received in 2023/24 Financial Year			11,981.48
		Total Received CIL	**87,199.23**
CIL Expenditure			
Five Ashes Speed Surveys (From GO Reserves on 18.03.22)			720.00
Architects Fees 04/21-10/21 (From MCC A/C on 09.03.22)			24,375.00
Five Ashes car park & play area fencing/gate (From GO Reserves 07.22)			11,950.00
CM Tree Work 8/24 & Garden Plots fence/gate 10/24 (From GO Reserves)			5,791.00
Jubilee Wood Tree Work (From GO Reserves 08.11.24)			920.00
Streetlight replacements (From GO Reserves 09.12.24)			4,673.00
Streetlight replacements (From GO Reserves 06/25, 09/25 & 10/25)			6,302.00
Streetlight replacement (From GO Reserves 25.02.26)			1,300.00
Streetlight replacement (From GO Reserves 29.04.26)			1,500.00
CIL c/f at 31.07.26			**29,668.23**

Date: 07/08/2026 **Mayfield and Five Ashes PC** **Page 1**

Time: 08:41 **Current Bank A/c**

List of Payments made between 01/07/2026 and 31/07/2026

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
03/07/2026	Gary Cornell	BACS	78.00	F&GP Email	Play Area Maintenance
03/07/2026	Tesco Stores Ltd	DEBIT CARD	9.60	F&GP Email	12 x1lt Bleach
09/07/2026	NEST	DD	221.67	Direct Debit	Clerk's Pension 07/2026
10/07/2026	Lebara Mobile	DEBIT CARD	10.00	Direct Debit	CCTV SIM Contract
14/07/2026	British Gas	DD	25.08	Direct Debit	Office Electricty
14/07/2026	British Gas	DD	41.52	Direct Debit	South St WC Electricity
15/07/2026	Europlants Ltd	BACS	808.28	F&GP Email	Floral Display Maint 07/26
15/07/2026	JSW Creative	BACS	100.00	F&GP Email	Website & IT Maintenance 07/26
15/07/2026	Compact Cutting Ltd	BACS	738.00	F&GP Email	Mowing and Strimming
15/07/2026	Mayfield Band	4450	35.00	F&GP Email	Refund of Overpaid Ground Rent
15/07/2026	Caretaker	BACS	465.00	F&GP Email	South ST WC Caretaking 07/26
21/07/2026	SSE Energy Supply Ltd	DD	216.63	Direct Debit	Streetlights Electricity
27/07/2026	Everflow Water	DD	25.05	Direct Debit	Office Water/ Waste Water
27/07/2026	Everflow Water	DD	93.79	Direct Debit	South St WC Water/ Waste Water
29/07/2026	Europlants Ltd	BACS	269.42	F&GP Email	Additional Display Watering
29/07/2026	Commercial Services Ltd	BACS	1,147.32	F&GP Email	Mowing Recreation Grounds
29/07/2026	Litter Picker	BACS	150.00	F&GP Email	Litter Picking 07/2026
29/07/2026	HMRC PAYE & NI	BACS	383.44	F&GP Email	Employee/yer Tax & NI 07/26
29/07/2026	Janna Todd	BACS	1,431.44	F&GP Email	Clerk's Net Salary 07/2026
31/07/2026	NatWest	ACC CHARGE	14.50	Autodebit	Account Charges to 03/07/26
31/07/2026	Onecom Ltd	DD	124.68	Direct Debit	Office Telecoms
		Total Payments	6,388.42		

03/08/2026 **Mayfield and Five Ashes PC** Page 1

11:26 **Current Bank A/c**

Cash Received between 01/07/2026 and 31/07/2026

Date	Cash Received from	Receipt No	Receipt Description	Receipt Total
10/07/2026	Colkins Mill Church	BACS	Hire of Court Meadow	10.00
01/07/2026	Friends of Mayfield Primary	BACS	Hire of Court Meadow	10.00
09/07/2026	Garden Plot 4	BACS	26/27 Garden Plot Rent	25.00
29/07/2026	Garden Plot 7	BACS	26/27 Garden Plot Rent	50.00
16/07/2026	HM Revenue & Customs	BACS	26/27 Q1 GO VAT Refund	3,162.46
02/07/2026	Mayfieldians CIC	BACS	Fundraising for Xmas Trees	600.00
			Total Receipts	**3,857.46**

Summary Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

			Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Precept	Income	124,475	248,949	124,475			50.0%
	less Transfer to EMR		65,442	0	(65,442)			
	Movement to/(from) Gen Reserve		(6,408)	248,949	189,916			
101	Rents	Income	625	1,092	467			57.2%
102	Interest Banks	Income	7,763	16,220	8,457			47.9%
	less Transfer to EMR		7,410	0	(7,410)			
	Movement to/(from) Gen Reserve		(7,056)	16,220	15,866			
103	Grants Received	Income	1,195	1,195	(0)			100.0%
	less Transfer to EMR		0	0	0			
	Movement to/(from) Gen Reserve		1,195	1,195	0			
105	Sundry Income	Income	1,218	2,120	902			57.5%
	less Transfer to EMR		1,008	0	(1,008)			
	Movement to/(from) Gen Reserve		(798)	2,120	1,910			
107	Donations	Income	2,600	600	(2,000)			433.3%
401	Clerks Salary	Expenditure	7,316	24,004	16,688		16,688	30.5%
402	Section 137 Grants	Expenditure	200	200	0		0	100.0%
403	Grants	Expenditure	2,479	2,952	473		473	84.0%
404	Village Services	Expenditure	8,019	31,511	23,492		23,492	25.4%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		(8,019)	(31,511)	(23,492)			
405	Street Lighting Maintenance	Expenditure	10,132	12,157	2,025		2,025	83.3%
	plus Transfer from EMR		7,123	0	(7,123)			
	Movement to/(from) Gen Reserve		(3,009)	(12,157)	(9,148)			
406	Community	Expenditure	5,956	16,964	11,008		11,008	35.1%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		(5,956)	(16,964)	(11,008)			
407	Recreation	Expenditure	3,163	16,644	13,481		13,481	19.0%
408	Rights of Way	Expenditure	0	3,150	3,150		3,150	0.0%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		0	(3,150)	(3,150)			
409	Traffic	Expenditure	201	5,298	5,097		5,097	3.8%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		(201)	(5,298)	(5,097)			
410	Youth	Expenditure	1,100	1,600	500		500	68.8%
413	Council Corporate Expenses	Expenditure	5,989	31,486	25,497		25,497	19.0%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		(5,989)	(31,486)	(25,497)			

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Summary Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

			Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
414	Extraordinary Expenses	Expenditure	47	158	111		111	29.6%
416	Projects	Expenditure	289,082	16,144	(272,938)		(272,938)	1790.6%
	plus Transfer from EMR		251,165	0	(251,165)			
	Movement to/(from) Gen Reserve		(37,917)	(16,144)	21,773			
417	Office Expenses	Expenditure	1,281	14,211	12,930		12,930	9.0%
418	Assistant Clerk	Expenditure	0	3,125	3,125		3,125	0.0%
419	National Insurance Costs	Expenditure	1,519	5,321	3,802		3,802	28.5%
420	Lighting Energy	Expenditure	696	3,400	2,704		2,704	20.5%
421	Reserves	Expenditure	0	63,953	63,953		63,953	0.0%
	plus Transfer from EMR		0	0	0			
	Movement to/(from) Gen Reserve		0	(63,953)	(63,953)			
	Grand Totals:- Income		**137,876**	**270,176**	**132,300**			**51.0%**
	Expenditure		**337,178**	**252,278**	**(84,900)**	**0**	**(84,900)**	**133.7%**
	Net Income over Expenditure		**(199,302)**	**17,898**	**217,200**			
	plus Transfer from EMR		**258,288**	0	(258,288)			
	less Transfer to EMR		**73,859**	0	(73,859)			
	Movement to/(from) Gen Reserve		**(14,873)**	**17,898**	**32,771**			

Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Precept							
1076	Precept	124,475	248,949	124,475			50.0%	65,442
101	Rents							
1080	Rent Income	225	192	(33)			117.2%	
1081	Rent Fair	0	500	500			0.0%	
1082	Rent income allotments	400	400	0			100.0%	
102	Interest Banks							
1090	Bank Interest Natwest	9	20	11			42.6%	
1091	Bank Interest Barclays	345	1,200	855			28.8%	
1092	Bank Interest MCC Reserves	7,410	15,000	7,590			49.4%	7,410
103	Grants Received							
1100	Grants Received	1,195	1,195	(0)			100.0%	
105	Sundry Income							
1115	Sundry Income	210	20	(190)			1050.5%	
1117	MCC Funding	1,008	0	(1,008)			0.0%	1,008
1120	WDC Community Toilet Scheme	0	2,100	2,100			0.0%	
107	Donations							
1101	Donations Received	2,600	600	(2,000)			433.3%	
401	Clerks Salary							
4000	Clerk's Net Salary	(6,158)	(19,548)	13,390		13,390	31.5%	
4003	Clerk's Employee NI	(304)	(1,423)	1,119		1,119	21.3%	
4005	Clerk's Employee Tax	(694)	(2,343)	1,649		1,649	29.6%	
4007	Clerk's Pension Contribution	(161)	(690)	529		529	23.4%	
402	Section 137 Grants							
4010	S137 Grants	(200)	(200)	0		0	100.0%	
403	Grants							
4020	Grants	(2,479)	(2,952)	473		473	84.0%	
404	Village Services							
4030	Floral Displays	(3,485)	(4,818)	1,333		1,333	72.3%	
4032	Litter Bin Clearance	0	(2,704)	2,704		2,704	0.0%	
4034	Dog Bin Clearance	0	(2,105)	2,105		2,105	0.0%	
4035	Weed Spraying	(280)	(685)	405		405	40.9%	
4036	Litter Collection - Villages	(600)	(1,575)	975		975	38.1%	
4038	Winter Protection	0	(483)	483		483	0.0%	
4042	Graveyard maintenence	0	(1,252)	1,252		1,252	0.0%	
4044	Clock (church) maintenance	0	(331)	331		331	0.0%	
4045	War Memorial area maintenence	0	(2,006)	2,006		2,006	0.0%	

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Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4046	Seats and Benches - Villages	0	(525)	525		525	0.0%	
4050	Notice Boards - Village Maint.	0	(210)	210		210	0.0%	
4052	Bus Shelters	0	(300)	300		300	0.0%	
4053	High St Xmas Trees/ Lights	0	(1,800)	1,800		1,800	0.0%	
4055	South Street Toilets Caretaker	(1,830)	(5,475)	3,645		3,645	33.4%	
4056	South Street Toilet Utilities	(1,585)	(2,205)	620		620	71.9%	
4061	South Street Toilet Disposable	(176)	(263)	87		87	66.8%	
4063	South Street Toilet M'tenance	(62)	(352)	290		290	17.6%	
4064	South Street Toilets Refurb (5	0	(4,422)	4,422		4,422	0.0%	
~~405~~	~~Street Lighting Maintenance~~							
4065	Lighting Contract Maintenance	(2,172)	(4,389)	2,217		2,217	49.5%	
4068	Lighting Out of Contract Mtce	(2,397)	(2,205)	(192)		(192)	108.7%	1,560
4070	Replacement of Street Lights	(5,563)	(5,563)	0		0	100.0%	5,563
~~406~~	~~Community~~							
4078	Security	(43)	(995)	952		952	4.3%	
4080	Resilience Planning	0	(105)	105		105	0.0%	
4083	Village Functions	0	(105)	105		105	0.0%	
4088	Community Bus Service	0	(3,707)	3,707		3,707	0.0%	
4089	Tourism	0	(2,830)	2,830		2,830	0.0%	
4090	IT & Website Maintenance	(400)	(1,675)	1,275		1,275	23.9%	
4092	ESCC Grass Cutting Contributio	0	(2,034)	2,034		2,034	0.0%	
4096	MAYFACS Support	(5,513)	(5,513)	0		0	100.0%	
~~407~~	~~Recreation~~							
4098	Allotments	(59)	(660)	601		601	9.0%	
4099	Allotment Lease Sth St WDC	0	(230)	230		230	0.0%	
4100	Play Area Maint. - Mayfield	(50)	(2,050)	2,000		2,000	2.4%	
4103	Play Area Maint. - Five Ashes	(28)	(1,550)	1,522		1,522	1.8%	
4105	Mowing/ Mtce Large Areas M & F	(956)	(2,522)	1,566		1,566	37.9%	
4106	Mowing & Strimming Five Ashes	(660)	(1,764)	1,104		1,104	37.4%	
4107	Mowing & Strimming Mayfield	(435)	(1,575)	1,140		1,140	27.6%	
4108	Crt Meadow - Seats/Benches	0	(276)	276		276	0.0%	
4113	Maintenance of Boundaries	0	(551)	551		551	0.0%	
4115	Safety Inspections	0	(479)	479		479	0.0%	
4118	Environmental Areas	(250)	(683)	433		433	36.6%	
4120	Play Ground Maint.	(725)	(1,640)	915		915	44.2%	
4122	Graffiti Removal	0	(900)	900		900	0.0%	
4127	Memorial Benches	0	(1,050)	1,050		1,050	0.0%	
4135	Jubilee Wood Maintenance	0	(714)	714		714	0.0%	

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Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
~~408~~	~~Rights of Way~~							
4152	Tree Works	0	(3,000)	3,000		3,000	0.0%	
4155	Walks Publications	0	(150)	150		150	0.0%	
~~409~~	~~Traffic~~							
4163	Traffic Sign Maint.	0	(404)	404		404	0.0%	
4170	Road Sign Finger Signposts	0	(4,526)	4,526		4,526	0.0%	
4176	MH Overflow Car Park Rates	(201)	(368)	167		167	54.6%	
~~410~~	~~Youth~~							
4190	Mayfield Drop in Centre gen	0	(500)	500		500	0.0%	
4195	Organised Events	(1,100)	(1,100)	0		0	100.0%	
~~413~~	~~Council Corporate Expenses~~							
4230	Elections	0	(18,800)	18,800		18,800	0.0%	
4245	Subscriptions	(1,537)	(1,701)	164		164	90.3%	
4248	MCC PWLB Loan Repayments	0	(2,590)	2,590		2,590	0.0%	
4250	PWLB Loan Repayments	(2,920)	0	(2,920)		(2,920)	0.0%	
4251	Room Hire (Council Meetings)	(104)	(210)	106		106	49.5%	
4260	Training	0	(210)	210		210	0.0%	
4270	Professional fees (eg legal)	0	(2,000)	2,000		2,000	0.0%	
4280	Auditors fees	(163)	(1,805)	1,643		1,643	9.0%	
4300	Insurance	(1,239)	(3,834)	2,595		2,595	32.3%	
4302	Travelling Expenses	(26)	(126)	100		100	21.0%	
4305	Councillors Allowances	0	(210)	210		210	0.0%	
~~414~~	~~Extraordinary Expenses~~							
4340	Finance / Bank/Penalties Charg	(47)	(158)	111		111	29.6%	
~~416~~	~~Projects~~							
4384	Hedge/ Tree Cutting	0	(3,590)	3,590		3,590	0.0%	
4386	Office Refurbishment	0	(1,924)	1,924		1,924	0.0%	
4390	Playground Upgrades & Bark	0	(10,000)	10,000		10,000	0.0%	
4396	Skate Park	0	(580)	580		580	0.0%	
4397	MCC CIO Administration Costs	(7)	(50)	43		43	14.4%	
4399	Community Centre	(289,075)	0	(289,075)		(289,075)	0.0%	251,165
~~417~~	~~Office Expenses~~							
4420	Rates	0	(2,546)	2,546		2,546	0.0%	
4421	Water/ Waste Water	(99)	(200)	101		101	49.7%	
4422	Electricity	(128)	(525)	397		397	24.4%	
4430	Manor House office insurance	0	(200)	200		200	0.0%	
4441	Office rent / PWLB loan repay	0	(5,840)	5,840		5,840	0.0%	
4442	Office Equip. Repair / Renewal	0	(270)	270		270	0.0%	
4444	OfficeEquip. Purchase	(42)	(270)	228		228	15.7%	

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Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4445	Stationery	(53)	(158)	105		105	33.4%	
4447	Office support/secretarial	0	(100)	100		100	0.0%	
4448	Postage	(6)	(52)	46		46	11.4%	
4449	Software Costs	(68)	(1,433)	1,365		1,365	4.7%	
4450	Miscellaneous Expenses	(135)	(260)	125		125	51.9%	
4451	RBS Accounting Software	(330)	(336)	6		6	98.2%	
4455	Office Maintenance	0	(551)	551		551	0.0%	
4457	Office Cleaning	(53)	(441)	388		388	12.1%	
4460	Telecoms (inc B/B)	(366)	(1,029)	663		663	35.5%	
~~418~~	~~Assistant Clerk~~							
4480	Salary - Assistant Clerk	0	(3,125)	3,125		3,125	0.0%	
~~419~~	~~National Insurance Costs~~							
4490	National Insurance (employers)	(847)	(2,892)	2,045		2,045	29.3%	
4491	Employer Pension Contribution	(672)	(2,429)	1,757		1,757	27.7%	
~~420~~	~~Lighting Energy~~							
4500	Street Lighting - Energy	(696)	(3,400)	2,704		2,704	20.5%	
~~421~~	~~Reserves~~							
9005	Gen. reserve uplift 15% of pre	0	(17,710)	17,710		17,710	0.0%	
9010	Minor Projects/ Provisions	0	(18,800)	18,800		18,800	0.0%	
9015	Emergency Funding	0	(5,725)	5,725		5,725	0.0%	
9020	Community Projects	0	(21,718)	21,718		21,718	0.0%	
	Grand Totals:- Income	**137,876**	**270,176**	**132,300**			**51.0%**	
	Expenditure	**337,178**	**252,278**	**(84,900)**	**0**	**(84,900)**	**133.7%**	
	Net Income over Expenditure	**(199,302)**	**17,898**	**217,200**				
	plus Transfer from EMR	**258,288**	0	(258,288)				
	less Transfer to EMR	**73,859**	0	(73,859)				
	Movement to/(from) Gen Reserve	**(14,873)**	**17,898**	**32,771**				