

Tunbridge Wells Commons Conservators			
Balance sheet as at	31/12/2025	31/03/2025	
	£	£	
Fixed Assets at Cost			
Ranger IT	1,947.95	1,403.95	
Ranger machinery	4,039.43	3,319.43	
Ranger Van	5,250.00	5,250.00	
Office equipment	1,418.00	-	
Total	12,655.38	9,973.38	
Current assets			
Debtors	-	-	
Cash at bank	241,449.07	160,645.64	
Total Assets	254,104.45	170,619.02	
Current liabilities			
Creditors & accruals	21,390.27	22,598.26	
Net assets	232,714.18	148,020.76	
Reserves			
General account	193,023.29	101,325.81	
Planning contribution from Union House s106	7,851.27	7,851.27	
Planning contribution from Eridge Road s106	27,991.08	38,843.68	
Mitigation payment received re Russell Hotel planning	1,800.00	-	
Planning contribution Eridge Rd/Showfields s106	2,048.54	-	
	232,714.18	148,020.76	
Difference check	-	-	
Adequacy of Funds Test			
Annual Precept	221,502.00	215,679.00	
General reserve at balance sheet date	193,023.29	101,325.81	
Minimum requirement: 30% of Annual Precept	66,450.60	64,703.70	
Excess	126,572.69	36,622.11	

D MILLER
 TREASURER
 14/01/2026

Tunbridge Wells Commons Conservators						
Income & Expenditure Statement Q3						
	Actual	Actual	Budget		Prior year actual	
	3 Months ending	Year to date	Year to date		(as restated to exclude depreciation)	Prior Year
	31/12/2025	31/12/2025	31/12/2025	Variance	31/12/2024	Variance
	£	£	£	£	£	£
Income						
Tunbridge Wells Borough Council Precept	110,751.00	221,502.00	221,502.00	0.00	215,679.00	5,823.00
Interest	885.69	2,706.77	1,800.00	906.77	3,132.37	-425.60
Benches	700.00	5,250.00	6,000.00	-750.00	8,000.00	-2,750.00
Other inc Lund Fund	6,337.58	10,008.58	0.00	10,008.58	4,949.00	5,059.58
Total Income	118,674.27	239,467.35	229,302.00	10,165.35	231,760.37	7,706.98
Expenditure						
Salaries and administrative expenses						
Salaries, NI, pension and payroll	19,356.42	58,004.36	58,521.00	516.64	49,142.49	-8,861.87
Storage and uniform	291.98	1,009.96	975.00	-34.96	300.00	-709.96
Insurances	2,855.49	2,855.49	3,000.00	144.51	4,471.31	1,615.82
Audit - internal and external	0.00	756.00	1,600.00	844.00	490.00	-266.00
Other admin	1,365.40	3,721.34	3,100.00	-621.34	1,711.25	-2,010.09
	23,869.29	66,347.15	67,196.00	848.85	56,115.05	-10,232.10
Ranger's Van Costs						
Insurance & Tax	345.00	345.00	360.00	15.00	725.00	380.00
Servicing, Tyres & MoT	0.00	1,031.85	600.00	-431.85	1,808.23	776.38
Fuel	39.15	131.10	189.00	57.90	171.10	40.00
Other	0.00	19.90	144.00	124.10	260.47	240.57
	384.15	1,527.85	1,293.00	-234.85	2,964.80	1,436.95
Maintenance of Commons						
Short grass - grasscutting contract	984.00	7,872.00	10,000.00	2,128.00	10,931.12	3,059.12
Grass and cleared areas	8,590.00	14,340.00	14,975.00	635.00	7,137.00	-7,203.00
Trees including annual survey	15,569.40	25,721.40	25,000.00	-721.40	24,820.64	-900.76
Ditches & drainage	0.00	0.00	4,000.00	4,000.00	0.00	0.00
Paths and Tracks	1,111.20	1,881.60	6,375.00	4,493.40	3,800.00	1,918.40
Litter control	7,226.20	23,527.82	28,214.00	4,686.18	24,328.97	801.15
Benches: materials and labour	449.18	2,363.56	4,500.00	2,136.44	4,374.59	2,011.03
Barriers	1,656.00	2,040.00	3,000.00	960.00	1,728.19	-311.81
Other maintenance	1,532.07	2,148.49	6,047.00	3,898.51	3,974.65	1,826.16
	37,118.05	79,894.87	102,111.00	22,216.13	81,095.16	1,200.29
Contingency			3,000.00	3,000.00		0.00
Total expenditure	61,371.49	147,769.87	173,600.00	25,830.13	140,175.01	-7,594.86
Net income/expense	57,302.78	91,697.48	55,702.00	35,995.48	91,585.36	112.12

Tunbridge Wells Commons Conservators					
Movements on reserves for the year ending 31 March 2026					
		B fwd restated 31.3.25 £	Income YTD £	Expenditure YTD £	Total YTD £
	Note				
General I&E for Y/E 31 March 2026 YTD					
Per receipts, payments and accruals		101,325.81	239,467.35	- 147,769.87	193,023.29
Adj					-
		<u>101,325.81</u>	<u>239,467.35</u>	<u>- 147,769.87</u>	<u>193,023.29</u>
					-
Specific reserves					
<u>Union House s106</u>					
Brought forward 31.3.25		7,851.27			7,851.27
Q1 30.6.25			-	-	-
Q2 30.9.25			-	-	-
Q3 31.12.25					-
Q4 31.3.26					-
		<u>7,851.27</u>	<u>-</u>	<u>-</u>	<u>7,851.27</u>
<u>Eridge Rd s106</u>					
Brought forward 31.3.25		38,843.68			38,843.68
Q1 30.6.25			-	-	-
Q2 30.9.25			-	- 3,652.00	- 3,652.00
Q3 31.12.25				- 7,200.60	- 7,200.60
Q4 31.3.26				-	-
		<u>38,843.68</u>	<u>-</u>	<u>- 10,852.60</u>	<u>27,991.08</u>
<u>Russell Hotel mitigation payment</u>					
Brought forward 31.3.25		-			-
Q1 30.6.25			-	-	-
Q2 30.9.25			1,800.00	-	1,800.00
Q3 31.12.25					-
Q4 31.3.26					-
		<u>-</u>	<u>1,800.00</u>	<u>-</u>	<u>1,800.00</u>
<u>Separate reserve for S106 Showfields Estate</u>					
Brought forward 31.3.25		-			-
Q1 30.6.25			-	-	-
Q2 30.9.25			2,048.54	-	2,048.54
Q3 31.12.25					-
Q4 31.3.26					-
		<u>-</u>	<u>2,048.54</u>	<u>-</u>	<u>2,048.54</u>
					-
Specific reserves totals latest		<u>46,694.95</u>	<u>3,848.54</u>	<u>- 10,852.60</u>	<u>39,690.89</u>
					-
Overall total		148,020.76	243,315.89	- 158,622.47	232,714.18

Tunbridge Wells Commons Conservators
Reforecast and expenditure availability for final quarter to 31/03/2026

	Column 1 Actual Q3 Year to date 31/12/2025 £	Column 2 Original Q4 Budget 31/03/2026 £	Column 3 Simple Reforecast full year 31/03/2026 £	Column 4 Original Budget full year 31/03/2026 £	Column 5 Q4 'Total available' 31/03/2026 £	Column 6 Additional available Q4 31/03/2026 £
Income						
Tunbridge Wells Borough Council Precept	221,502.00	0.00	221,502.00	221,502.00		
Interest	2,706.77	600.00	3,306.77	2,400.00		
Benches	5,250.00	2,000.00	7,250.00	8,000.00		
Other inc Lund Fund	10,008.58	0.00	10,008.58	0.00		
Total Income	239,467.35	2,600.00	242,067.35	231,902.00		
Expenditure						
Salaries and administrative expenses						
Salaries, NI, pension and payroll	58,004.36	19,507.00	77,511.36	78,028.00	20,023.64	516.64
Storage and uniform	1,009.96	125.00	1,134.96	1,100.00	90.04	-34.96
Insurances	2,855.49	0.00	2,855.49	3,000.00	144.51	144.51
Audit - internal and external	756.00	0.00	756.00	1,600.00	844.00	844.00
Other admin	3,721.34	1,280.00	5,001.34	4,380.00	658.66	-621.34
	66,347.15	20,912.00	87,259.15	88,108.00	21,760.85	848.85
Ranger's Van Costs						
Insurance & Tax	345.00	120.00	465.00	480.00	135.00	15.00
Servicing, Tyres & MoT	1,031.85	0.00	1,031.85	600.00	-431.85	-431.85
Fuel	131.10	63.00	194.10	252.00	120.90	57.90
Other	19.90	48.00	67.90	192.00	172.10	124.10
	1,527.85	231.00	1,758.85	1,524.00	-3.85	-234.85
Maintenance of Commons						
Short grass - grasscutting contract	7,872.00	1,000.00	8,872.00	11,000.00	3,128.00	2,128.00
Grass and cleared areas	14,340.00	3,000.00	17,340.00	17,975.00	3,635.00	635.00
Trees including annual survey	25,721.40	15,000.00	40,721.40	40,000.00	14,278.60	-721.40
Ditches & drainage	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
Paths and Tracks	1,881.60	2,125.00	4,006.60	8,500.00	6,618.40	4,493.40
Litter control	23,527.82	8,688.00	32,215.82	36,902.00	13,374.18	4,686.18
Benches: materials and labour	2,363.56	1,500.00	3,863.56	6,000.00	3,636.44	2,136.44
Barriers	2,040.00	1,000.00	3,040.00	4,000.00	1,960.00	960.00
Other maintenance	2,148.49	2,349.00	4,497.49	8,396.00	6,247.51	3,898.51
	79,894.87	34,662.00	114,556.87	136,773.00	56,878.13	22,216.13
Contingency		1,000.00	1,000.00	4,000.00	4,000.00	3,000.00
Total expenditure	147,769.87	56,805.00	204,574.87	230,405.00	82,635.13	25,830.13
Net income/expense	91,697.48	-54,205.00	37,492.48	1,497.00		

Note on reforecast

While it is instructive to forecast what the final I&E account might look like for the full year to 31 March 2026, it is perhaps more helpful to look at the figures from the viewpoint of how much can (or should) be spent in the final quarter if we are to end up close to our desired aim of spending the Precept for the year and not making a surplus.

Column 1 above is the actual I&E for 9 months to 31.12.25, where net income of £91.7k was £36.0k higher than the year to date budget of £55.7k. This breaks down as a positive income variance of £10.2k and a positive expenditure variance of £25.8k.

The simple reforecast in Column 3 assumes income and expenditure in Q4 is exactly in line with the original budget in Column 2, with no 'catching up' on spending. This still gives net income of £37.5k.

Disregarding income variances in order to keep things relatively simple, Column 5 shows the difference between the original budget for the year in Column 4 and the actual YTD figures in Column 1, showing that total expenditure for Q4 can reach £82.6k without going over budget. Looking at the figures in a different way, Column 6 shows a further £25.8k of expenditure being available in Q4 in addition to the original Q4 budget expenditure total of £56.8k. The Ranger and Clerk are working hard on plans to make good use of this availability, most of which falls under the Maintenance of Commons heading.

Reforecasting is not an exact science but there is clearly plenty of headroom for relevant expenditure in Q4.

