Charney Bassett Parish Council
Meeting – 14th May 2025

Report No. CBPC/FIN/25/03

Agenda Item 7
Clerk's Financial Report

Introduction

1 This report provides details of receipts and payments for the financial year 2024-25. April payments and receipts have been held back and will be reported on at the July meeting.

2 Several forms (commonly referred to as AGAR) have to be approved for audit, and drafts are circulated with this report. The audit process is referred to at the end of this report.

Summary for Financial Year 2024-25

£'s	Actual		Budget	Act YoY	Act v Bud
	2024/25	2023/24	2024/25		
Total Receipts £	14,946	11,269	13,951	3,677	995
Total Payments £	15,373	7,601	15,995	(7,772)	622
a. Non-discretionary: Recurring Ongoing	6,628	6,021	6,715	(608)	87
b. Election Re-charge (Shared)	-	200	-	200	0
c. Non- Recurring/Discretionary	1,145	349	1,180	(796)	35
d. Discretionary: Group Funds & Projects	7,600	1,031	8,100	(6,569)	500

Although payments increased significantly Year-on-Year (YoY) the PC was able to manage activities and projects to ensure that it came in within Budget.

Receipts

3 Total income for the year was £14,946 (Breakdown Table 1). This was £995 higher than Budget and £3,677 higher than 2023-24

a. Actual v Budget:
- Unbudgeted cost contributions received towards the Allotments Project £1,706.
- Lower VAT reclaim of £557 due to project (Allotments) slippage in 2023-24.
- No contribution required from CLAP (£240) for utilities.

b. Actual YoY:
- Increase in Precept from £8,500 to £11,500 to support the Allotment Project.
- Cost contributions for the Allotment Project £1,706.
- Lower VAT reclaim £1,025 (Prior Yr included reclaims for MVAS equipment)

Payments

4 Total payments for the Year were £15,373. This was £622 lower than Budget and £7,772 higher YoY.

a. Non-discretionary: Recurring Ongoing **£6,628**. Primarily;
   - £2,424 was spent on grass cutting and £2,658 on salaries. Both were in line with Budget. A further £1,188 was spent on Insurance, Website, Hall Rental and OALC Membership (2 years).
   - Costs increased £608 YoY. This was primarily from; allotment rental (first year £120), OALC (2025-26 membership £216), general price increases (£150) and electricity charges (£56).

b. Election Recharge: 2023-24 **£200**

c. Non Recurring/Discretionary: **£1,145.** Primarily;
   - £540 was spent on tree maintenance on the Green. Charitable donations of £300 were made – in line with the previous year. A further £115 was spent on memberships (including CPRE & OLHA) and £110 was spent on repairing the mechanical scythe.

d. Discretionary: Group Funds and Projects **£7,600**
   - The YoY increase in payments of £6.569 is due primarily to the allotment spend of £7,171 and Mill Repair costs (£403) partially offset by non-reoccurrence of prior year spends on the Coronation celebration (£326), MVAS pole equipment (£208) and contribution to CHAFT (£250).
   - Total spend was £500 lower than Budget with the carry-over of allotment activity from the prior year offset by a deferral in purchasing white gates for the Gainfield Road and the Cherbury Camp display boards (£500)

Reconciliation

5. Table 3 shows a bank balance of £11,747. This Reserve value will be carried forward to 2025-26.

6. Our closing Total Reserve Balance for the year is £427 lower than at the start (1st April 2024) primarily due to expenditure on the allotments. However, our Immediate Reserve has increased by £1,170 to £9,078 as shown in the Table below.

Reserve Balance 2024/25 £	**Opening**	**Closing**	**Mvmnt**	
Total Balance	12,174	11,747	(427)	
of which Immediate Reserve	7,908	9,078	1,170	
of which Specific Reserve	4,266	2,669	(1,597)	
Specific Reserves 2024/25 £	**Opening**	**Utilised**	**Additions**	**Closing**
Mill Maintenance Fund	676	(53)	0	623
Road Safety Group	1,336	0	0	1,336
Allotment Fund	1,754	(1,754)	120	120
Christmas Tree Lights	0	0	90	90
Education (ex VC) Fund	500	0	0	500
Total	**4,266**	**(1,807)**	**210**	**2,669**

7. **Specific Reserve**: Additions for the year of £210 have already been agreed by the PC resulting in a closing specific reserve of £2,669.

8. **Immediate Reserve**: The reserve of £9,078 compares to a non-discretionary spend for 2024-25 of £6,628 and therefore meets with our reserves policy of a minimum of 12 months spend. It is anticipated that the headroom will be utilised on repairs to the Mill Porch in 2025-26.

End of Year Audit

9. Neither our gross income nor our gross expenditure exceeds £25,000, and our accounts are the **subject of internal audit by Brian Trotman who is a member of the Internal Auditors Forum which** has a partnership agreement with the NALC. Therefore, we can safely elect to be exempted from external audit. This avoids an external audit fee and means we only need send a Certificate of Exemption to Moore Stephens (the external auditor).

10. Nevertheless, a number of forms (AGAR) still have to be completed and made available for public inspections as follows:

    - (page 3) the Certificate of Exemption from External Audit;
    - (page 4) the Internal Audit Summary;
    - (page 5) the Annual Governance Statement; and
    - (page 6) the Accounting Statements.

    Once approved, these have to be variously signed by the Clerk, the Internal Auditor and the Chairman. A period of 30 consecutive days needs to be provided within which the public can inspect these documents, and this has to include the first 10 working days of July.

11. The AGAR forms circulated with the agenda have been inspected by our Internal Auditor and he has issued a letter (available on request) of satisfaction with our accounts and governance processes. Maintenance of a satisfactory Risk Assessment is expected, and this has been updated. Following the need to have to remove the Silent Soldier from the Asset Register, the total value of assets has also been updated. These documents have also been circulated with this report.

Other

12. Financial Regulation are unchanged from those approved at the PC meeting in September 2024. A minor update on changes to Procurement will be presented for approval at the July meeting.
13. Reserves Policy. The policy is to hold reserves to cover 12 months of Non-discretionary, recurring ongoing spend. This has been reviewed following the delivery of the allotments project. As the overhead commitment for the allotments is currently small it is proposed that there is no change in Reserves Policy.
14. The insurance renewal has been received from Zurich insurance for 2025-26. The cost of £363 is in line with the previous year. It is proposed to renew with Zurich.
15. The grass cutting contract with BGG has been signed.

Recommendation

16. Councillors are asked to:

(1) Note the recent transactions in the Council's accounts (grey areas – Tables 1 and 2;
(2) Note the position on Specific Reserves of £2,669.
(3) Confirm that the Council should exempt itself from the process of External Audit (page 3 of AGAR – circulated);
(4) Note the content of the Internal Auditor's Report (page 4 of AGAR – circulated);
(5) Endorse the Annual Governance Statement (page 5 of AGAR – circulated) and authorise its signing by the Chairman and Clerk;
(6) Approve the Statement of Accounts (page 6 of AGAR – circulated) for signature by the Chairman;
(7) Agree that the 30 (working) day period during which the public can exercise their right to inspect the accounts and accounting records (as summarised in the completed AGAR forms) should commence on 3rd June 2025.
(8) Agree the Risk Assessment and note the Asset Register – as circulated.
(9) Note the position on the Financial Regulations update.
(10) Approve that a change to Reserves Policy is not required.
(11) Approve the Insurance renewal with Zurich.

Nick Adamson (Finance Officer)
Trevor Brown (Clerk)
May 2025

CHARNEY BASSETT PARISH COUNCIL
ACCOUNTS 2024-2025
31.03.2025
TABLE 1: RECEIPTS

Entry No.	Date Received	Details	Receipt	Precept	Interest	Grants & Donations	Loans & Cost Recovery	VAT Recovered	*Total Receipts - Precept*
1	05-Apr-24	Vale District Council	5,750.00	5,750.00					-
2	18-Apr-24	OCC - Grass Cutting Grant	615.63			615.63			*615.63*
3	16-May-24	MR T. L. Fitzgerald O'Connor - Allotments	786.24				786.24		*786.24*
4	17-May-24	Charney Hall and Field Trust - Allotments	300.00				300.00		*300.00*
5	10-Jul-24	OCC - Allotment Grant	500.00			500.00			*500.00*
6	02-Sep-24	Symons LMS - Donation to CLAP	120.00			120.00			*120.00*
7	05-Sep-24	Vale District Council - Precept	5,750.00	5,750.00					-
8	09-Sep-24	P Busby. Footpaths.	13.02			13.02			*13.02*
9	10-Sep-24	HMRC VAT Reclaim	541.23					541.23	*541.23*
10	27-Jan-25	Peter Busby (For Christmas Tree Lights)	90.07			90.07			*90.07*
11	21-Feb-25	Mr MJ Gooding (CLAP Allotment fees 2025)	120.00				120.00		*120.00*
12	31-Mar-25	CHAFT Grass Cutting Cash Payment.	185.00				185.00		*185.00*
13	31-Mar-25	Journal - CHAFT Grass Cutting Charges (Inv 2024-25-139)	175.00				175.00		*175.00*
		TOTAL YTD	**14,946.19**	**11,500.00**	**0.00**	**1,338.72**	**1,566.24**	**541.23**	**3,446.19**

Charney Bassett Parish Council
ACCOUNTS 2024-2025
31.03.2025
TABLE 2: PAYMENTS

Entry No.	Transaction Date	Transaction No.	Payee	Payment	VAT element	Payment Category						Reason for Payment
						Staff Costs	Council Admin	Donations	Groups/ Projects	Grass Cutting	Allotment	
1	10-Apr-24	E Pay: 431140532	OALC	168.00	28.00		168.00					Membership 2024-25
2	10-Apr-24	E Pay: 694027341	BGG G&T Care Ltd	540.00	90.00				540.00			Tree cutting on the Green. INV
3	10-Apr-24	E Pay: 833423456	WSG	360.00	60.00				360.00			Mill repairs - Replacement Fuse Board
4	23-Apr-24	Direct Debit	EDF Energy	5.10	0.24		5.10					Electricity charges.
5	13-May-24	E Pay: 9509687	Noll Services	5,712.00	952.00						5,712.00	Allotment fencing and ground prep. Invoice SI-1226
6	28-May-24	E Pay: x	OCC	120.00	0.00		120.00					Allotment annual rent 2024-25
7	28-May-24	E Pay: x	BGG G&T Care Ltd	162.00	27.00					162.00		Grass Cutting April. INV
8	28-May-24	E Pay: x	Zurich Town	363.00	0.00		363.00					PC Insurance for 2024-25
9	28-Jun-24	E Pay: 162648607	David Robers	74.92	12.49		74.92					Expenses reimbursement
10	28-Jun-24	E Pay: 804750104	BGG G&T Care Ltd	198.00	33.00					198.00		Grass Cutting May. INV 170/24
11	28-Jun-24	E Pay: 945598862	Steve Champion	42.75	7.13				42.75			Mill repairs - Bitumen & brushes
12	28-Jun-24	E Pay: x	Mr T Brown	508.12	0.00	508.12						Clerk's salary Q1
13	28-Jun-24	E Pay: 673521210	HMRC Cumbernauld	126.80	0.00	126.80						Tax on Clerk's salary Q1
14	28-Jun-24	E Pay: 417240915	Challenor & Son	1,459.20	235.20						1,459.20	Legal costs for Allotment Lease.
15	30-Jun-24	Direct Debit	Unity Bank	18.00	0.00		18.00					Quarterly Bank Charges Q1 2024-25
16	23-Jul-24	E Pay: 567287293	Oxfordshire Local History Association	13.00	0.00				13.00			Membership Fees 2024-25
17	23-Jul-24	E Pay: 10376748	BGG G&T Care Ltd	198.00	33.00					198.00		Grass Cutting June. INV 297/24
18	11-Sep-24	E Pay: 890427727	Charles Eld	110.40	18.40				110.40			Mechanical Scythe Repair for Charney Army
19	11-Sep-24	E Pay: 189584508	BGG G&T Care Ltd	834.00	139.00					834.00		Grass cutting. Inv No 443/24
20	24-Sep-24	E Pay: 965671160	HMRC Cumbernauld	127.00	0.00	127.00						Tax on Clerk's salary Q2
21	24-Sep-24	E Pay: 129405472	MR T BROWN	507.92	0.00	507.92						Clerk's salary Q2
22	30-Sep-24	Direct Debit	Unity Bank	18.00	0.00		18.00					Quarterly Bank Charges Q2 2024-25
23	14-Oct-24	E Pay:897449483	BGG G&T Care Ltd	198.00	33.00					198.00		Grass cutting. Inv No795/24
24	31-Oct-24	Direct Debit	Unity Bank	5.40	0.00		5.40					Bank Charges Oct 2024
25	21-Nov-24	Direct Debit	Information Commissioner	35.00	0.00		35.00					Data Protection Fee (Annual)
26	30-Nov-24	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Nov 24
27	13-Dec-24	Direct Debit	EDF Energy	3.78	0.99		3.78					Mill Electricity. Final edf Account Payment.
28	23-Dec-24	E Pay: 459752690	National Allotment Society	66.00	11.00		66.00					Membership 24-25
29	23-Dec-24	E Pay: 395326555	BGG G&T Care Ltd	672.00	112.00					672.00		Grass cutting. Inv No 1035/24
30	23-Dec-24	E Pay: 190008081	HMRC Cumbernauld	127.00	0.00	127.00						Tax on Clerk's salary Q3
31	23-Dec-24	E Pay: 403488285	MR T Brown	507.92	0.00	507.92						Clerk's salary Q3
32	31-Dec-24	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Dec 24
33	01-Jan-25	Cheque - 300027	Royal British Legion	60.00	0.00			60.00				Donation for Poppy Day Wreath
34	13-Jan-25	E Pay: 248779011	David Roberts	25.56	4.26				25.56			Repair Glass for Telephone Box
35	13-Jan-25	E Pay: 779067181	Mr T Brown	35.96	5.99		35.96					Gift
36	13-Jan-25	E Pay: 509333663	BGG G&T Care Ltd	162.00	27.00					162.00		Grass cutting. Inv No 1035/24
37	31-Jan-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Jan 25
38	03-Feb-25	Cheque - 300029	Be Free Young Carers	40.00	0.00			40.00				Donation
39	04-Feb-25	Cheque - 300028	Vale Community Impact	40.00	0.00			40.00				Donation
40	04-Feb-25	Cheque - 300031	Thames Valley Air Ambulance	40.00	0.00			40.00				Donation
41	05-Feb-25	Cheque - 300033	MacMillan Cancer Support	40.00	0.00			40.00				Donation
42	07-Feb-25	Cheque - 300030	The Cedar Community Club	40.00	0.00			40.00				Donation
43	07-Feb-25	Cheque - 300032	My Vision Oxfordshire	40.00	0.00			40.00				Donation
44	11-Feb-25	Direct Debit	British Gas	34.21	1.62		34.21					Mill electricity Dec - Jan 25
45	11-Feb-25	E Pay: xxx	CPRE	36.00	0.00		36.00					Membership 2025
46	12-Feb-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Feb 25
47	18-Mar-25	Direct Debit	British Gas	13.23	0.63		13.23					Mill electricity Feb 25
48	21-Mar-25	E Pay: 701452590	OALC	216.00	36.00		216.00					OALC Membership 2025-26
49	21-Mar-25	E Pay: 579475219	Xebit	231.00	38.50		231.00					Website Charges 2024-25. INV 1213964
50	21-Mar-25	E Pay: 8054638	Grove Computer Services Ltd	80.00	0.00		80.00					Repair to Clerk's Computer. INV SI-1202
51	21-Mar-25	E Pay: 84175471	HMRC Cumbernauld	150.60	0.00	150.60						Payroll Taxes Q4
52	21-Mar-25	E Pay: 442801707	Mr T Brown	602.44	0.00	602.44						Clerk's Salary Q4 plus backdated pay award
53	31-Mar-25	Direct Debit	Service Charge	6.00	0.00		6.00					Bank Charges March 25
54	31-Mar-25	Journal	CHAFT	175.00	0.00		175.00					PC Hall Hire Charges 2024-25
			TOTAL YTD	**15,373.31**	**1,906.45**	**2,657.80**	**1,728.60**	**300.00**	**1,091.71**	**2,424.00**	**7,171.20**	

CHARNEY BASSETT PARISH COUNCIL

ACCOUNTS 2024-2025

31.03.2025

TABLE 3: BANK RECONCILIATION

	Current a/c balance at	31.03.2024	12,174.46
Less	Items not presented		0.00
Equals	Balance to carry forward		**12,174.46**
	Opening balance at	**01.04.2024**	12,174.46
Add	Receipts for period		14,946.19
Less	Payments for period		(15,373.31)
Equals	Closing Balance		**11,747.34**
	Current a/c balance at	**31.03.2025**	11,807.34
Less	Items not Presented (RBL Wreath)		(60.00)
Equals	Balance to carry forward		**11,747.34**