Charney Bassett Parish Council
Meeting – 13th May 2026

Report No. CBPC/FIN/26/03

Agenda Item 7
Clerk's Financial Report

Introduction

1 This report provides details of receipts and payments for the financial year 2025-26. 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 2025-26

£'s	Actual		Budget	Act YoY	Act v Bud
	2025/26	**2024/25**	**2025/26**		
Total Receipts £	13,449	14,946	14,251	(1,497)	(802)
Total Payments £	9,527	15,373	14,286	5,846	4,759
a. Non-discretionary: Recurring Ongoing	5,650	6,628	7,323	978	1,673
b. Non- Recurring or Discretionary	2,038	1,145	1,893	(893)	(145)
c. Group Funds & Projects	1,839	7,600	5,070	5,761	3,231

Payments reduced significantly year-on-year following the successful delivery of Phase 1 of the allotment project in 2024/25. We also came in significantly under Budget, primarily because the new white gates on the Gainfield Road were entirely funded by OCC.

Receipts

3 Total income for the year was £13,449 (Breakdown Table 1). This was £802 lower than Budget and £1,497 lower than 2024-25.

a. Actual v Budget main variances:
   - A lower VAT reclaim of £454 due to lower costs than planned in 2024-25 from a deferral of the white gates project into 2025-26.
   - No contribution required from CLAP (£240) for utilities as per the Budget
   - Lower grass cutting contribution (£166) from CHAFT due to the reduced number of cuts required because of the hot weather.

b. Actual YoY main variances
   - Reduction in the Precept from £11,500 to £10,500.

- One off cost contributions (£1,706) in 2024/25 for allotment costs not repeated in 2025/26.
- Increased VAT reclaim up by £1,365 due to (allotment) expenditure in 2024/25.

Payments

4 Total payments for the Year were £9,527. This was £4,759 lower than Budget and £5,846 lower YoY.

a. Non-discretionary: Recurring Ongoing **£5,650**. Primarily;
   - £1,422 was spent on grass cutting and £2,758 on salaries. Salaries were in-line with Budget but grass cutting was £1,278 lower due to the hot weather. A further £1,470 was spent on Insurance, Website, Hall Rental and OALC Membership.
   - Costs reduced £978 YoY. This was primarily from lower grass cutting charges (£1,002). Electricity costs rose by £138 reflecting increases across the energy market.

b. Non Recurring/Discretionary: **£2,038.** Primarily;
   - Total costs were in in-line with the budget with the unplanned replacement of the Clerk's laptop (£514) mitigated by no spend on Tree work (£350) and Training (£150).
   - Costs increased YoY primarily due to the spend on the Clerk's computer, the replacement of the Fire Extinguishers (£521) and purchase of new Christmas Tree lights (£359) partially offset by no spend required for tree work (£540 in 24-25)

c. Discretionary: Group Funds and Projects **£1,839**
   - Total spend was £3,291 lower than Budget with the deferral of the gates project (£3,000) and Phase 2 of the allotment project (£1,000) partially offset by spend on MVAS warranty (£472).
   - The YoY reduction in payments of £5,821 is due primarily to the completion of Phase 1 of the allotment project in 2024-25 (£7,171) partially offset by extended warranty (2 years) for the MVAS equipment (£942) and higher YoY Mill repair costs of £484 for the porch (£836 25-26)

Reconciliation

5. Table 3 shows a bank balance of £15,669.33. This Reserve value will be carried forward to 2026-27.

6. Our closing Total Reserve Balance for the year is £3,922 higher than at the start of the financial year (1st April 2025) primarily due to lower than planned expenditure (White Gates and Allotment Phase 2) which were factored into the setting of the Precept. Our Immediate Reserve has increased by £4,635 to £13,713 as shown in the Table below.

Reserve Balance 2025/26 £	Opening	Closing	Mvmnt
Total Balance	11,747	15,669	3,922
of which Immediate Reserve	9,078	13,713	4,635
of which Specific Reserve	2,669	1,956	(713)

Specific Reserves 2025/26 £	Opening	Utilised	Additions	Closing
Mill Maintenance Fund	623	(623)	0	0
Road Safety Group	1,336	0	0	1,336
Allotment Fund	120	0	0	120
Christmas Tree Lights	90	(90)	0	0
Education (ex VC) Fund	500	0	0	500
Total	**2,669**	**(713)**	**0**	**1,956**

7. **Specific Reserve**: No new additions were approved during the year. Councilors are asked to consider closing the Road Safety Group Reserve as no new projects are planned.

8. **Immediate Reserve**: The reserve of £13,713 compares to a non-discretionary spend for 2025-26 of £5,650 and therefore comfortably meets our reserves policy of a minimum of 12 months spend.

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. The value on the Asset Register has also been updated. These documents have also been circulated with this report.

Other

12. The insurance renewal has been received from Zurich insurance for 2026-27. The cost of £363 is in line with the previous year (and may reduce before payment as our precept this year is less than £10k – taking us below a grade threshold set by Zurich). This is the last year of a set three-year quote and it is proposed we renew again with Zurich. Competitive quotes will be sought next year for consideration.

13. The prices quoted in the grass cutting contract (ex VAT) with BGG have increased, but not by a significant amount. The minor increase set against recent annual inflation seems very reasonable and it is proposed that the new contract be signed without further competitive quotes. BGG do a very good job and have done so for some time now.

Area	Frequency	2025-26 (£)	Total (£)	2026-27 (£)	Total (£)
Parish Areas	Monthly	110.00	660.00	115.00	690.00
Playground	Fortnightly	32.50	390.00	35.00	420.00
Urban Verges	Bi-annual	240.00	480.00	240.00	480.00
Rural Verges	Bi-annual	310.00	620.00	310.00	620.00
			2,150.00		2,210.00

Recommendation

14. Councillors are asked to:

(1) Note the recent transactions in the Council's accounts (grey areas – Tables 1 and 2;
(2) Confirm the removal of the Specific Reserve for the Road Safety Group.
(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 2026.
(8) Agree the Risk Assessment and note the Asset Register – as circulated.
(9) Approve the Insurance renewal with Zurich.
(10) Approve the grass cutting contract with BGG for 2026-27.

Nick Adamson (Finance Officer)
Trevor Brown (Clerk)

May 2026

CHARNEY BASSETT PARISH COUNCIL
ACCOUNTS 2025-2026
31.03.2026
TABLE 1: RECEIPTS

Entry No.	Date Received	Details	Receipt	Precept	Interest	Grants & Donations	Loans & Cost Recovery	VAT Recovered	*Total Receipts - Precept*
1	03-Apr-25	Vale District Council	5,250.00	5,250.00					-
2	13-May-25	Donations from Mill Open Day	73.11			73.11			*73.11*
3	29-Jul-25	OCC Grass Cutting Contribution	615.63			615.63			*615.63*
4	05-Sep-25	Vale District Council	5,250.00	5,250.00					-
5	29-Oct-25	HMRC VAT	1,906.45					1,906.45	*1,906.45*
6	02-Mar-26	CLAP Allotment Rent 2026-27	120.00				120.00		*120.00*
7	30-Mar-26	CHAFT - Net Journal for Play Area Grass Cutting 25-26	137.00				137.00		
8	30-Mar-26	CHAFT - Net Payment for Play Area Grass Cutting 25-26	97.00				97.00		*97.00*
		TOTAL YTD	**13,449.19**	**10,500.00**	**0.00**	**688.74**	**354.00**	**1,906.45**	**2,812.19**

Charney Bassett Parish Council
ACCOUNTS 2025-2026
31.03.2026
TABLE 2: PAYMENTS

Entry No.	Transaction Date	Transaction No.	Payee	Payment	VAT element	Payment Category: Staff Costs	Council Admin	Donations	Groups/ Projects	Grass Cutting	Allotment	Reason for Payment
1	15-Apr-25	Direct Debit	British Gas	12.78	0.60		12.78					Mill Electricity Charges April
2	30-Apr-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges April
3	12-May-25	E Pay: 600451419	Charles Eld	33.53	5.60				33.53			High Viz Jackets for Charney Army
4	12-May-25	Direct Debit	OCC	120.00	0.00		120.00					Allotment Rent 2025-26
5	12-May-25	E Pay: 888548028	Elan City Ltd	464.52	77.42		464.52					Warranty Ext MVAS Equip 2025-26. INV 02480
6	15-May-25	Direct Debit	British Gas	14.19	0.67		14.19					Mill Electricity Charges May
7	21-May-25	Direct Debit	EDF Energy	30.26	4.72		30.26					Final Bill - Oct 24
8	21-May-25	E Pay: 370878679	BGG G&T Care Ltd	171.00	28.50					171.00		Grass Cutting INV 0105/25
9	21-May-25	E Pay: 966670012	Zurich Town	363.00	0.00		363.00					PC Insurance 2025-26
10	21-May-25	E Pay: 600642103	Charles Eld	66.31	11.05				66.31			Repair to Mower
11	31-May-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges May
12	13-Jun-25	Direct Debit	British Gas	14.81	0.70		14.81					Mill Electricity Charges June
13	30-Jun-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges June
14	15-Jul-25	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges July
15	31-Jul-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Service Charge July
16	13-Aug-25	E Pay: 380069754	BGG G&T Care Ltd	1080.00	180.00					1080.00		Grass Cutting INV 0129/25&0365/25
17	13-Aug-25	E Pay: 246538298	HMRC Cumbernauld	133.60	0.00	133.60						Taxes on Clerk's Salary Q1
18	13-Aug-25	E Pay: 735890692	Mr T Brown	534.60	0.00	534.60						Clerk's Salary Q1
19	14-Aug-25	Direct Debit	British Gas	13.23	0.63		13.23					Mill Electricity Charges Aug
20	20-Aug-25	E Pay: 556308175	Community Heartbeat	106.74	17.79		106.74					INV 17749
21	31-Aug-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Aug
22	15-Sep-25	Direct Debit	British Gas	13.93	0.66		13.93					Mill Electricity Charges Sep
23	16-Sep-25	E Pay: 213874666	HMRC Cumbernauld	133.60	0.00	133.60						Taxes on Clerk's Salary Q2
24	16-Sep-25	E Pay:	John Terry	836.40	139.40				836.40			Repairs to Charney Mill. INV 1125
25	16-Sep-25	E Pay: 230217477	Mr T Brown	534.60	0.00	534.60						Clerk's Salary Q2
26	30-Sep-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Sep
27	09-Oct-25	E Pay: 619373648	Mr T Brown	50.00	0.00				50.00			Expenses-Land Registry Online for Lost Paths Group
28	09-Oct-25	E Pay:	BGG G&T Care Ltd	171.00	28.50					171.00		Grass Cutting INV 0803/25
29	15-Oct-25	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges Oct
30	31-Oct-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Oct
31	31-Oct-25	Cheque	Reversal of Unbanked Cheque	- 60.00	0.00			-60.00				Cheque No 300027 not banked by RBL
32	04-Nov-25	E Pay:	Charles Eld	59.94	9.99				59.94			Traffic Cones for Charney Army
33	04-Nov-25	E Pay:	Mr T Brown	10.00	0.00				10.00			Expenses-Land Registry Online for Lost Paths Group
34	13-Nov-25	Direct Debit	British Gas	13.23	0.63		13.23					Mill Electricity Charges Nov
35	21-Nov-25	Direct Debit	Information Commissioner	47.00	0.00		47.00					ICO Fees 2025-26
36	30-Nov-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Dec 25
37	03-Dec-25	E Pay: 20467066	Charles Eld	358.97	59.83		358.97					Christmas Tree Lights
38	03-Dec-25	E Pay: 323632498	Safelincs Ltd	520.78	86.80		520.78					Fire Extinguishers INV 1741667
39	03-Dec-25	E Pay:	Royal British Legion	60.00	0.00			60.00				Donation for Poppy Day Wreath
40	03-Dec-25	E Pay: 615059264	Richard Podd	53.99	9.00		53.99					Defibrilator Pads INV 4536434
41	12-Dec-25	E Pay: 128481410	NSALG	84.00	14.00		84.00					Annual Allotment Membership 2026
42	12-Dec-25	E Pay: 134934700	Mr T Brown	585.76	0.00	585.76						Clerk's Salary Q3
43	12-Dec-25	E Pay: 591458521	HMRC Cumbernauld	146.40	0.00	146.40						Taxes on Clerk's Salary Q3
44	12-Dec-25	E Pay: 831231559	Mrs SK Adamson	50.00	0.00		50.00					Expenses reimbursement
45	15-Dec-25	Direct Debit	British Gas	14.01	0.66		14.01					Mill Electricity Charges Dec
46	31-Dec-25	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Dec 25
47	12-Jan-26	E Pay:577611865	Parish Online	258.00	43.00		258.00					Website Charges 2925-26 INV 38UE012-0003
48	14-Jan-26	Direct Debit	British Gas	13.23	0.63		13.23					Mill Electricity Charges Jan 26
49	31-Jan-26	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Jan 26
50	12-Feb-26	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges Feb 26
51	13-Feb-26	E Pay: 328006013	Mr T Brown	513.99	85.66		513.99					Expenses - Replacement Computer
52	13-Feb-26	E Pay: 435873971	Elan City Ltd	477.60	79.60		477.60					Annual MVAS Warranty INV SO-UK05247
53	28-Feb-26	Direct Debit	Unity Bank	6.00	0.00		6.00					Bank Charges Feb 26
54	17-Mar-26	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges Mar 26
55	18-Mar-26	E Pay: 343537644	Mr T Brown	551.52	0.00	551.52						Clerk's Salary Q4
56	18-Mar-26	E Pay: 20598448	HMRC Cumbernauld	138.00	0.00	138.00						Taxes on Clerk's Salary Q4
57	18-Mar-26	E Pay: 337703056	OALC	228.00	38.00		228.00					OALC Membership 2026-27
58	24-Mar-26	Cheque 300039	Macmillan Cancer Support	40.00	0.00			40.00				Donation
59	24-Mar-26	Cheque 300034	Vale Community Impact	40.00	0.00			40.00				Donation
60	26-Mar-26	Cheque300037	Thames Valley Air Ambulance	40.00	0.00			40.00				Donation
61	27-Mar-26	Cheque 300035	Be Free Young Carers	40.00	0.00			40.00				Donation
62	30-Mar-26	Journal	CHAFT	137.00			137.00					Hall Hire Charges 2025-26
63	31-Mar-26	Direct Debit	Unity Bank	7.00	0.00		7.00					Bank Charges Mar 26
64	31-Mar-26	Cheque 300036	The Cedar Community Club	40.00				40.00				Donation
65	31-Mar-26	Cheque 300038	My Vision Oxfordshire	40.00				40.00				Donation
			TOTAL YTD	**9,527.20**	**926.64**	**2,758.08**	**4,050.94**	**240.00**	**1,056.18**	**1,422.00**	**0.00**	

CHARNEY BASSETT PARISH COUNCIL

ACCOUNTS 2025-2026

31.03.2026

TABLE 3: BANK RECONCILIATION

	Current a/c balance at	31.03.2025	11,807.34
Less	Items not presented		(60.00)
Equals	Balance to carry forward		**11,747.34**
	Opening balance at	**01.04.2025**	11,747.34
Add	Receipts for period		13,449.19
Less	Payments for period		(9,527.20)
Equals	Closing Balance		**15,669.33**
	Current a/c balance at	**31.03.2026**	15,749.33
Less	Unpresented cheques		80.00
Equals	Balance to carry forward		**15,669.33**