Charney Bassett Parish Council

Meeting 18th November 2026

Report No: CBPC/FIN/26/06

Agenda Item: 8

Clerk's Financial Report (Rounding £'s)

Introduction

1. This report gives details of receipts and payments up to 31st October 2026. Current period transactions are shown in grey in Tables 1 and 2.

Receipts (Table 1)

2. Receipts for the period are £5,177:
    a. The second instalment of the Precept - £4,250 was received.
    b. The annual VAT reclaim of £927 for 2025-26 transactions was also made. This was roughly half of the previous year's reclaim.

Payments (Table 2)

3. Total payments for the period are £1,193. Other than payroll costs, the main items of expenditure are:
    a. Grass cutting charges of £180. A total of £1,380 (in line with the previous year) has been spent in the year to date. With the hot summer and reduced number of cuts, we should come in under the full year Budget of £2,678.
    b. £283 on website charges to Net Nerd and Xebit for hosting, security and website domain transfer activities.

Reconciliation (Table 3)

4. Table 3 shows a bank balance of £22,096.43. This reconciles with the balances shown in the October 2026 bank statement.

Other

5. **Unity Bank:** Councillor Redmond has been set up as an authorised signatory for the PC bank account. We now have four authorised signatories.
6. **Mill Electricity:** We have renewed our electricity contract with British Gas for 12 months. This was approved by Councillor Castle as per the delegation approved at the last Council meeting. Projected costs for the coming year are in line with current charges.
7. **RBL (wreaths donation):** As per last year. We have sourced two wreaths from Abingdon RBL and will make our donation via BACS. Councillors are asked to agree this year's donation. £60 is proposed. This is in line with the Budget.

Preliminary 3-year budget 2027-30

8. Attached is a preliminary budget for the next three years. Key points to note are:
    a. We are currently on track to end the year with higher General Reserves than our budget for 2026-27, and exiting above our policy of General Reserves covering twelve months of Non-discretionary

ongoing expenditure. This is primarily because of the deferral of Phase 2 allotment costs, lower grass cutting costs and no planned expenditure on Mill repairs in the current year.

b. It is anticipated that total Total Expenditure will rise to just under £20k in 2027-28. Within this spend are provisions for contested council elections in 2028 (£2.0k). £1.5k for legal advice if required for the Mill lease renegotiation and £2.5k (if required) to support the implementation of bridge weight restrictions,

Summary £	2025-26	2026-27	2026-27	2027-28	2028-29	2029-30
Total Income	13,449	10,475	10,868	11,503	11,702	11,721
Non-discretionary: Ongoing	5,650	6,865	7,965	7,518	7,757	7,921
Election Re-charge (Shared)	0	0	0	2,000	0	0
Non Recurring/Discretionary	2,980	1,860	2,363	2,590	2,735	2,635
Discretionary: Group Funds & Projects	896	0	2,490	7,670	1,500	1,000
Total Expenditure	9,527	8,725	12,818	19,778	11,992	11,556
Surplus (Deficit) in Year	3,922	1,750	(1,950)	(8,274)	(290)	165
General Reserves	13,713	15,463	10,948	7,609	7,819	7,984
Specific Reserves	1,956	1,956	1,836	1,536	1,036	1,036
Gen Reserve as % of Non-Disc Exp	**243%**	**225%**	**137%**	**101%**	**101%**	**101%**
Precept Assumption £		**8,500**	**8,500**	**9,750**	**9,000**	**9,500**

9. **Budget Income:** Excluding the Precept, the largest item of income is our annual VAT reclaim from the previous year's expenditure. The budget currently assumes that the grass cutting grant received from OCC also continues. Allotment income is assumed to be in line with allotment running costs. As per previous years, we have been prudent in assuming no income for potential CIL monies from the proposed development on the McBain's site.

Income Excluding Precept £	2026-27 Expected	2027-28 Budget	2028-29 Budget	2029-30 Budget
VAT Reclaimed	926	719	1,654	1,161
McBain CIL from Vale	-	-	-	-
CHAFT Contrib to Grass Cutting	240	288	297	304
Allotment Cost Contribution	120	130	135	140
Mill Opening Donation	73			
Grass Cutting Grant	616	616	616	616
Total Income Ex Precept	**1,975**	**1,753**	**2,702**	**2,221**

10. **Budget Costs:** Inflationary pressures and ongoing allotment costs result in an increase of c£2.3k in Non-discretionary ongoing costs over the 3-year Budget period compared to 2025-26. The majority of this is due to lower than planned grass cutting charges (due to the hot weather) and an increase in Website charges following the upgrading of the platform. These cost increases also have the effect of increasing the amount of General Reserves that we will need to hold.

Non-discretionary: Ongoing

Movements v 2025/26 Rounding £'s	2026-27 Expected	2027-28 Budget	2028-29 Budget	2029-30 Budget
Grass Cutting	778	1,217	1,296	1,364
Payroll	97	196	285	316
Allotment Rent & Services	0	10	15	20
Mill Electrical	10	16	26	36
Hall Hire	63	88	98	108
Other - Inc Insurance, Web, Expenses	267	340	386	426
Total	**1,214**	**1,867**	**2,106**	**2,270**

Election Recharge: Pending communication from the District Council, a placeholder budget of £2,000 has been proposed (based on previous guidance) in case of a contested election of CBPC councillors. If uncontested, costs are expected to be c£300.

Non-Recurring/Discretionary costs are planned at around c£2.6k per annum with some fluctuation from the replacement of defibrillator batteries and pads. Tree work costs of £1,500 have been spread over the 3-year plan period as a placeholder to cover unplanned remedial work required.

Non- Recurring/Discretionary £'s	2026-27 Expected	2027-28 Budget	2028-29 Budget	2029-30 Budget
Tree work & Land work	0	500	500	500
Charitable Donations	340	340	380	380
Charney Army Equipment	300	300	300	300
Miscellaneous	200	200	200	200
Xmas Tree/Lights	200	200	200	200
Defibrilator/Phone Box/MVAS	480	600	700	600
Training	50	150	150	150
Other (Inc IT & Memberships)	290	300	305	305
Total	**1,860**	**2,590**	**2,735**	**2,635**

11. **Projects and Specific Reserves.**

No projects (spend) are planned for 2026-27. Projects for 2027-28 are aligned to the Clerk's objectives.

Discretionary: Group Funds & Projects	2025-26	2026-27	2027-28	2028-29	2029-30
Allotment Set-up	0	0	1,120	0	0
Orchard Close Project Contingency	0	0	500	0	0
Grant Fund	0	0	250	250	250
Charney Mill Repairs	836	0	500	500	500
Jubilee Orchard Wall Maintenance	0	0	500	250	250
Charney Mill Lease Renegotiation	0	0	1,500	0	0
Community Pond Investigation	0	0	500	0	0
MVAS Installation Buckland Road	0	0	300	0	0
Bridge Weight Restriction Project	0	0	2,500	0	0
Lost Paths Group	60	0	0	0	0
Cherbury Camp Display	0	0	0	500	0
Sub Total	**896**	**0**	**7,670**	**1,500**	**1,000**

Highlights:

c. In line with the previous budget provision (unused this year), up to £1,000 (plus £120 of CLAP Funds) is proposed to support the further development of the allotment site.
d. It is proposed to provide a contribution, alongside funding from the neighbouring property to support maintenance of the Jubilee Orchard wall.
e. It is deemed prudent to provide for legal advice in anticipation of a negotiation on the renewal of the Mill lease in 2028.
f. It is proposed to investigate the feasibility (£500) of establishing a village pond.
g. £300 for the installation of an MVAS pole on the Buckland Road.
h. £2,500 part funding to implement a weight restriction on the bridge at the south end of the village.
i. The Cherbury Camp (Education) Fund (£500) to be utilised in 2028-29, aligned with the footpath's project.

As a result of these projects, only the Road Safety fund is planned to remain at the end of the Budget horizon. Given traffic pressure in the area it is felt prudent to retain this specific fund.

Specific Reserve Remaining £	Mar 2026	Mar 2027	Mar 2028	Mar 2029	Mar 2030
Road Safety Fund (Inc VAT reclaim)	1,336	1,336	1,036	1,036	1,036
CLAP Funds	120	120	0	0	0
Mill Maintenance Fund	0	0	0	0	0
Education Fund	500	500	500	0	0
Total Specific Reserve	**1,956**	**1,956**	**1,536**	**1,036**	**1,036**

Recommendation

12. Councillors are asked to:
    a. Note the position on payments and receipts (paras 2-4)
    b. Approve the value of the donation for the RBL wreath.
    c. Make comments as necessary on the preliminary 3-year budget (paras 8-11 and Table 4)

Nick Adamson (Finance Officer)

Trevor Brown (Parish Clerk)

CHARNEY BASSETT PARISH COUNCIL
ACCOUNTS 2026-2027
31.09.2026
TABLE 1: RECEIPTS

Entry No.	Date Received	Details	Receipt	Precept	Interest	Grants & Donations	Loans & Cost Recovery	VAT Recovered	*Total Receipts - Precept*
1	08-Apr-26	Vale District Council - Precept Pt 1	4,250.00	4,250.00					-
2	13-May-26	Donations from Mill Open Day	73.35			73.35			*73.35*
3	13-May-26	OCC - Contribution to Grass Cutting	615.53			615.53			*615.53*
4	02-Sep-26	VAT relclaim 2025-26 transactions	926.64					926.64	*926.64*
5	03-Sep-26	Vale District Council - Precept Pt 2	4,250.00	4,250.00					-
6									-
		TOTAL YTD	**10,115.52**	**8,500.00**	**0.00**	**688.88**	**0.00**	**926.64**	**1,615.52**

Charney Bassett Parish Council
ACCOUNTS 2026-2027
31.09.2026
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	
20	14-Sep-26	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges Sept 26
21	30-Sep-26	Direct Debit	Unity Trust	7.00	0.00		7.00					Bank Charges Sept 26
22	02-Oct-26	E Pay: 683508430	Mr T Brown	551.52	0.00	551.52						Clerk's Salary Q2
23	02-Oct-26	E Pay: 558041555	Amanda Graham	59.99	10.00		59.99					Net Nerd Hosting INV #478177
24	02-Oct-26	E Pay: 700665010	HMRC Cumbernauld	138.00	0.00	138.00						Taxes on Clerk's Salary Q2
25	12-Oct-26	E Pay: 1469936	BGG G&T Care Ltd	180.00	30.00					180.00		Grass Cutting INV 27121
26	12-Oct-26	E Pay: 827903810	Amanda Graham	16.79	2.80		16.79					Net Nerd Domain Transfer INV #485860
27	13-Oct-26	Direct Debit	British Gas	13.67	0.65		13.67					Mill Electricity Charges Oct 26
28	30-Oct-26	E Pay 18965834	Xebit	205.80	34.30		205.80					Website Domain Hosting and Security INV 1213962
29	31-Oct-26	Direct Debit	Unity Bank	7.00	0.00		7.00					Bank Charges Sept 26
30				0.00	0.00							
			TOTAL YTD	**3,688.42**	**281.60**	**1,379.04**	**929.38**	**0.00**	**0.00**	**1,380.00**	**0.00**	

CHARNEY BASSETT PARISH COUNCIL
ACCOUNTS 2026-2027
31.09.2026
TABLE 3: BANK RECONCILIATION

	Current a/c balance at	**31.03.2026**	15,749.33
Less	Items not presented		(80.00)
Equals	Balance to carry forward		**15,669.33**
	Opening balance at	**01.04.2026**	15,669.33
Add	Receipts for period		10,115.52
Less	Payments for period		(3,688.42)
Equals	Closing Balance		**22,096.43**
	Current a/c balance at	**31.09.2026**	22,096.43
Less	Unpresented cheques		0.00
Equals	Balance to carry forward		**22,096.43**

Table 4: Charney Bassett Parish Council: spending budget 2027-2030

(Figures include VAT)		Gen Inflation	3.5%	3.0%	2.5%
Rounding £'s	2025-26 Actual	2026-27 Expected	2027-28 Budget	2028-29 Budget	2029-30 Budget
Non-discretionary: Recurring Ongoing					
Grass Cutting	1,422	2,200	2,639	2,718	2,786
Clerk remuneration	2,206	2,284	2,364	2,435	2,495
HMRC	552	571	591	609	579
Insurance	363	327	370	370	400
Charney Mill (electric)	194	204	210	220	230
Village Hall Hire	137	200	225	235	245
Website Charges	258	450	450	475	475
Allotment Rental	120	120	130	135	140
OALC subscription	228	228	235	240	250
Expenses	50	150	150	150	150
Bank Charges	73	84	84	100	100
GDPR Fee	47	47	50	50	50
Ock Green & Orchard Lease	0	0	20	20	20
External Audit	0	0	0	0	0
Sub Total	**5,650**	**6,865**	**7,518**	**7,757**	**7,921**
Election Re-charge (Shared)	**0**	**0**	**2,000**	**0**	**0**
Non- Recurring/Discretionary					
Tree Work & Land Work	0	0	500	500	500
Charitable Donations	240	340	340	380	380
Miscellaneous	0	200	200	200	200
Charney Army Equipment	160	300	300	300	300
IT Equipment/Repairs/Consumerables	514	150	150	150	150
Xmas Tree/Lights	359	200	200	200	200
Defibrilator & Phone Box	161	0	100	200	100
Replacement Fire Extinguishers	521				
MVAS Extended Warranty	942	480	500	500	500
Training	0	50	150	150	150
National Allotments Association	84	84	90	90	90
SPAB (Mills Section)	0	0	0	0	0
CPRE	0	36	40	40	40
OLHA	0	20	20	25	25
Sub Total	**2,980**	**1,860**	**2,590**	**2,735**	**2,635**
Discretionary: Group Funds & Projects					
Allotment Set-up	0	0	1,120	0	0
Orchard Close Project Contingency		0	500		
Grant Fund	0	0	250	250	250
Charney Mill repairs	836	0	500	500	500
Jubille Orchard Wall Maintenance			500	250	250
Charney Mill Lease Renegotiation			1,500		
Community Pond Investigation			500		
MVAS Installation Buckland Road			300		
Bridge Weight Restriction Project			2,500		
Lost Paths Group	60				
Cherbury Camp Display				500	0
Sub Total	**896**	**0**	**7,670**	**1,500**	**1,000**
Total Expenditure	**9,527**	**8,725**	**19,778**	**11,992**	**11,556**