

## Charney Bassett Parish Council

Meeting 14<sup>th</sup> January 2026

Report No: CBPC/FIN/26/01

### Agenda Item: 7

#### Clerk's Financial Report (Rounding £'s)

#### Introduction

1. This report gives details of receipts and payments up to 31<sup>st</sup> December 2025, a detailed budget for 2026-2029 and a proposal for the 2026-27 precept. Current period transactions are shown in grey in Tables 1 and 2.

#### Receipts (Table 1)

- a. There were no receipts for the period.

#### Payments (Table 2)

2. Payments for the period total £1,946. Other than payroll costs, the main items of expenditure are:
  - a. Purchase of new Fire Extinguishers £521.
  - b. Purchase of new lights for the village Christmas tree on the Green £359.
  - c. Renewal of our NASLG membership £84
  - d. Royal British Legion donation of £60
  - e. Replacement of Defibrillator Pads £54.
  - f. Annual registration fee to the Information Commissioner £47

#### Reconciliation (Table 3)

3. Table 3 shows a bank balance of £17,919.01 This reconciles with the balances shown in the December 2025 bank statement.

#### CBPC 3-year budget 2026-29

4. We remain on track to meet our financial objectives for the current year. There are no proposed amendments to the initial Budget that was discussed at the November meeting.

Summary £	2024-25 Actual	2025-26 Expected	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget
Total Income	14,946	13,585	14,251	10,868	11,184	11,020
Non-discretionary: Ongoing	6,738	7,150	7,623	7,965	8,193	8,272
Election Re-charge (Shared)	0	0	0	0	0	0
Non Recurring/Discretionary	1,061	1,708	2,063	2,363	2,030	2,440
Discretionary: Group Funds & Projects	7,574	1,740	4,600	2,490	1,650	650
Total Expenditure	15,373	10,598	14,286	12,818	11,873	11,362
Surplus (Deficit) in Year	(427)	2,987	(35)	(1,950)	(689)	(342)
General Reserves	9,078	12,778	8,123	10,948	10,759	10,417
Specific Reserves	2,669	1,956	500	1,836	1,336	1,336
<b>Gen Reserve as % of Non-Disc Exp</b>	<b>135%</b>	<b>179%</b>	<b>107%</b>	<b>137%</b>	<b>131%</b>	<b>126%</b>
<b>Precept Assumption £</b>		<b>10,500</b>	<b>10,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>

A further breakdown of Budget expenditure can be found in Table 4

5. **Budget Income:** Projected Budget Income is also unchanged from the November meeting. 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 OCC grass cutting grant is continued. We have yet to be invoiced by OCC for the coming year's allotment site rental: the income from plot holders may need to be adjusted to reflect this and also includes a £240 placeholder for water charges.

Income Excluding Precept £	2025-26 Expected	2026-27 Budget	2027-28 Budget	2028-29 Budget
VAT Reclaimed	1,906	975	1,275	1,097
McBain CIL from Vale		-	-	-
CHAFT Contrib to Grass Cutting	370	413	425	436
Allotment Cost Contribution	120	364	367	371
Mill Opening Donation	73			
Grass Cutting Grant	616	616	616	616
<b>Total Income Ex Precept</b>	<b>3,085</b>	<b>2,368</b>	<b>2,684</b>	<b>2,520</b>

6. **Proposed Precept for 2026-27:** Last year's precept was £10,500 and was set to cover expenditure on projects including Phase 2 Allotment costs and installation of additional white entrance gates on Buckland Road. No major new projects are currently planned for 2026-27, so a precept of £8,500 would more than meet (137%) our policy of holding General Reserves equivalent to 12 months of Non-discretionary Ongoing expenditure. Councillors need to set the level of precept at this meeting to allow a formal submission to the VOWHDC by the 15<sup>th</sup> January deadline.

## Recommendation

7. Councillors are asked to:
- a. Note the position on payments and receipts (paras 1-3)
  - b. Approve the Budget for 2026-27 as set out (para 4 and Table 4)
  - c. Approve the Precept for 2026-27 at £8,500.
  - d. Authorise the Clerk, in conjunction with the Vice-Chair, to adjust the level of income required from allotment holders as necessary to reflect any increase in site rental by OCC.

Nick Adamson (Finance Officer)

Trevor Brown (Parish Clerk)

**CHARNEY BASSETT PARISH COUNCIL**

**ACCOUNTS 2025-2026**

**31.12.2025**

**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
		<b>TOTAL YTD</b>	<b>13,095.19</b>	<b>10,500.00</b>	<b>0.00</b>	<b>688.74</b>	<b>0.00</b>	<b>1,906.45</b>	<b>2,595.19</b>

Charney Bassett Parish Council

ACCOUNTS 2025-2026

31.12.2025

**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
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					Defibrillator 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	0.67		14.01					Mill Electricity Charges Dec
46	31-Dec-25	Direct Debit	Unity Bank	6.00	1.00		6.00					Bank Charges Dec 25
		<b>TOTAL YTD</b>		<b>6,923.52</b>	<b>679.46</b>	<b>2,068.56</b>	<b>2,376.78</b>	<b>0.00</b>	<b>1,056.18</b>	<b>1,422.00</b>	<b>0.00</b>	

**CHARNEY BASSETT PARISH COUNCIL**

**ACCOUNTS 2025-2026**

**31.12.2025**

**TABLE 3: BANK RECONCILIATION**

	Current a/c balance at	31.03.2025	11,807.34
<b>Less</b>	Items not presented		(60.00)
<b>Equals</b>	Balance to carry forward		<b>11,747.34</b>
	Opening balance at	<b>01.04.2025</b>	11,747.34
<b>Add</b>	Receipts for period		13,095.19
<b>Less</b>	Payments for period		(6,923.52)
<b>Equals</b>	Closing Balance		<b>17,919.01</b>
	Current a/c balance at	<b>31.12.2025</b>	17,919.01
<b>Less</b>	Unpresented cheques		
<b>Equals</b>	Balance to carry forward		<b>17,919.01</b>

### Table 4: Charney Bassett Parish Council: spending budget 2026-2029

(Figures include VAT)		Gen Inflation	3.0%	3.0%	2.5%
Rounding £'s	2024-25 Actual	2025-26 Expected	2026-27 Budget	2027-28 Budget	2028-29 Budget
<b>Non-discretionary: Recurring Ongoing</b>					
Grass Cutting	2,424	2,400	2,678	2,758	2,827
Clerk remuneration	2,126	2,230	2,297	2,366	2,321
HMRC	531	550	567	583	579
Insurance	363	363	385	400	415
Charney Army	110	300	300	300	300
Charney Mill (electric)	56	200	210	220	230
Village Hall Hire	175	215	225	235	245
Website Charges	231	320	420	433	443
Allotment Rental	120	120	124	127	131
Other Allotment Ongoing Costs		0	240	240	240
OALC subscription	384	220	230	240	250
Internal Audit	0	0	50	50	50
Expenses	111	100	100	100	100
Bank Charges	71	72	80	80	80
GDPR Fee	35	40	40	40	40
Ock Green & Orchard Lease	0	20	20	20	20
External Audit	0	0	0	0	0
<b>Sub Total</b>	<b>6,738</b>	<b>7,150</b>	<b>7,965</b>	<b>8,193</b>	<b>8,272</b>
<b>Non- Recurring/Discretionary</b>					
Tree work & Land work	540	0	350	350	350
Charitable Donations	300	340	340	340	380
Miscellaneous	26	200	200	200	200
IT Equipment/Repairs/Consumerables	80	70	70	70	70
Xmas Tree/Lights	0	290	200	200	200
Defibrillator & Phone Box	0	55	400	60	400
MVAS Extended Warranty		470	470	470	500
Training	0	100	150	150	150
National Allotments Association	66	40	40	40	40
SPAB (Mills Section)		88	88	90	90
CPRE	36	40	40	40	40
OLHA	13	15	15	20	20
<b>Sub Total</b>	<b>1,061</b>	<b>1,708</b>	<b>2,363</b>	<b>2,030</b>	<b>2,440</b>
<b>Discretionary: Group Funds &amp; Projects</b>					
Allotment Set-up	5,712	0	1,120	0	0
Allotment Legal Fees	1,459	0			
Orchard Close Project Contingency			0	500	
Grant Fund		250	250	250	250
Charney Mill repairs	403	1,490	1,120	400	400
Community-led Plan (Gates)		0	0	0	0
Cherbury Camp Display				500	0
<b>Sub Total</b>	<b>7,574</b>	<b>1,740</b>	<b>2,490</b>	<b>1,650</b>	<b>650</b>
<b>Total Expenditure</b>	<b>15,373</b>	<b>10,598</b>	<b>12,818</b>	<b>11,873</b>	<b>11,362</b>