

F&M - RFO REPORT – Agenda Item 5

Agenda Item 06.19.05.26 – TO CONSIDER AND APPROVE

- a. **End of Year/Agar Figures** – Section 2 – Accounting Statement for 2025-26, Box 8 – Total Value of cash – 2024-2025 – the figure of year ending 31st March 2025 has been restated as per the exception it was based on Receipt and Payments and should have been Income and Expenditure. Box 9 – total assets – the figure for year ending 31st March 2025 has been restated (IA recommendation) due to having put all assets onto Scribe. It became apparent that some assets purchase price were a bundle deal and these had not been broken down into separate values. There were double entries. 37 of the long standing assets, have had a purchase price of £1 allocated until invoices can be found with a purchase price. These will be updated as the new year goes on.
- b. **Internal Auditor Report** – This has been attached. A very comprehensive end of year report that matches the boxes on Section 1 – Annual Governance Statement. He has also sent in advance his Annual Internal Audit Report 2025-2026 of the AGAR.
- c. **To approve and resolve continuation of Paul Russell as Internal Auditor** – it is a requirement that this is reviewed annually.

Agenda Item 07.19.05.26 – TO CONFIRM ANNUAL MEMBERSHIPS FOR 2026-2027 – these are ongoing and some have already been paid. Apart from Cotswold Canal Trust, all the others are necessary.

Agenda Item 08.19.05.26 - PREVIOUS MONTH'S BANKING

- a. To approve and resolve the Authorised Bank Reconciliations for April, which will need to be signed by Cllrs. Cllr Chris Gardiner will sign April's All Bank Reconciliation and will be uploaded to the website after the meeting.
- b. To Ratify Authorised Bank Payments to 30th April 2026. These will have been signed by Cllrs. These along with the Barclaycard payments will be uploaded to the website. This is a requirement of the Local Government Transparency Code 2015 (3.1 (58)).
- c. To ratify Income received up to 30th April 2026. These will have been signed by Cllrs.
- d. To approve and resolve current position of Flexed Forecast for May 2026 – to note that salaries include Assistant Groundsman and contract labour is in this cost code. Also there has been a reduction in the employers contribution for employees pension from 21.1% to 18.1% - so there will be a small saving.
- e. To approve and resolve Monthly Flexed budget for April 2026
- f. To approve and resolve Reserves Balance
- g. To approve and resolve the Bank Account as at **30TH April 2026**

Lloyds Bank – Current Account	£10,701.36
Lloyds Bank Deposit Account	<u>£123,814.28</u>
	£134,515.64
Petty Cash	£2.01
Cambridge & Counties	£85,444.34
Hampshire Trust	£47,524.30
A grand total of	£267,486.29

Year to date income is showing £1,023.37 with an actual of £120,326.64, a variance of £119,303.27

Year to date payment is showing £20,496.78 with an actual of £11,171.74 plus the difference of £119,303.27 is showing a variance of £128,628.31.

Agenda Item 9. 19.05.26 – TO REVIEW AND APPROVE THE BUSINESS PLAN – 2025-2026 –
this is review on a yearly basis and is due this month.

Agenda Item 10.19.05.26 – TO REVIEW AND APPROVE THE EMERGENCY PLAN - this has been approved by SDC in advance to meet their obligations.

CHALFORD PARISH COUNCIL

12 May 2026 (2026-2027)

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/05/2026 and 31/03/2027)

4000 INCOME				Receipts			Payments			Net Position	
Code Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
2 4020 Bank Interest	4,000.00	193.56	193.56	193.56	-3,806.44						-3,806.44
3 4030 Cemetery fees	3,000.00	210.00	210.00	210.00	-2,790.00		100.00		100.00	-100.00	-2,890.00
4 4040 Highways	1,130.00				-1,130.00						-1,130.00
5 4050 Other Income	150.00	46.57	46.57	46.57	-103.43						-103.43
6 4060 Grants received											
8 4070 Insurance Claims											
64 4080 Vat											
94 4010 Precept	238,346.00	119,173.00	119,173.00	119,173.00	-119,173.00						-119,173.00
107 4090 Chalford Alloctr	1,000.00				-1,000.00						-1,000.00
111 4100 Pro EV Income	3,000.00	683.11	683.11	683.11	-2,316.89						-2,316.89
SUB TOTAL	250,626.00	120,306.24	120,306.24	120,306.24	-130,319.76		100.00		100.00	-100.00	-130,419.76
5000 SALARIES				Receipts			Payments			Net Position	
Code Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
9 5010 Salary Net						97,853.00	7,553.87	89,698.62	97,252.49	600.51	600.51
115 5020 Employee Tax & NI						19,445.00		17,824.62	17,824.62	1,620.38	1,620.38
120 5040 Employees Pension						8,154.00		7,474.50	7,474.50	679.50	679.50
SUB TOTAL						125,452.00	7,553.87	114,997.74	122,551.61	2,900.39	2,900.39
5100 EMPLOYERS CC				Receipts			Payments			Net Position	
Code Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position

10	5110 Employers Pension Contributions	26,470.00	24,264.57	24,264.57	2,205.43	2,205.43
116	5030 Employer NI	17,312.00	15,868.93	15,868.93	1,443.07	1,443.07
	SUB TOTAL	43,782.00	40,133.50	40,133.50	3,648.50	3,648.50

5200 INSURANCES

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
11 5210 Insurance				4,915.00	4,505.82	4,505.82	409.18
	SUB TOTAL			4,915.00	4,505.82	4,505.82	409.18

5300 PROFESSIONAL

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
12 5310 External Auditor				669.00	613.25	613.25	55.75
13 5320 Internal Auditor				679.00	622.38	622.38	56.62
119 5330 Solicitors							
	SUB TOTAL			1,348.00	1,235.63	1,235.63	112.37

5400/5550 ADMINSTR

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
14 5410 Postage				80.00	72.93	72.93	7.07
15 5420 Communications				497.00	50.95	506.13	-9.13
17 5440 Assoc. Membership				2,832.00	1,063.00	3,659.00	-827.00
18 5450 Publications				230.00	210.43	210.43	19.57
19 5460 Travel				24.00	22.00	22.00	2.00
20 5470 Training				833.00	763.18	763.18	69.82
21 5480 Bank Charges				55.00	4.25	55.07	-0.07
22 5490 Business Rates							
23 5510 Sundries				503.00	5.50	460.68	36.82
24 5520 Health & Safety				1,040.00	952.93	952.93	87.07

82	5530 Community Support	51.00		46.75	46.75	4.25	4.25
97	5540 Accounting Software (Scribe)	948.00		869.00	869.00	79.00	79.00
102	5550 Project EV Charges	656.00	56.93	600.93	657.86	-1.86	-1.86
125	5430 Meetings	500.00		457.93	457.93	42.07	42.07
	SUB TOTAL	8,249.00	1,180.63	7,558.76	8,739.39	-490.39	-490.39

5600 IMPROVING COI

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
123 5620 Newsletter							

SUB TOTAL

5700 GRANTS

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
26 5710 General Grants				2,750.00	250.00	2,750.00	250.00
	SUB TOTAL	3,000.00		2,750.00	250.00	2,750.00	250.00

5800 UTILITIES

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
28 5810 Electricity/Gas				3,033.25	-332.85	3,641.85	-332.85
29 5820 Water/Sewage				383.57	-116.76	534.76	-116.76
	SUB TOTAL	3,727.00	759.79	3,416.82	-449.61	4,176.61	-449.61

5900 OFFICE EQUIPM

Code Title	Receipts			Payments			Net Position
	Budget	Actual	Forecast	Total	Variance	Total	
30 5910 Photocopying				1,155.00	-74.87	1,334.87	-74.87
31 5920 Stationery				351.30	70.70	351.30	70.70

32	5930 Computer running costs	760.00	153.00	697.07	850.07	-90.07	-90.07
89	5940 Computer repairs	656.00		600.93	600.93	55.07	55.07
95	5950 Web Site	186.00		170.50	170.50	15.50	15.50
121	5960 Office Equipment	250.00	20.40	229.57	249.97	0.03	20.43
	SUB TOTAL	3,534.00	353.27	3,204.37	3,557.64	-23.64	-3.24

6000 PARISH BUILDIN

Code Title	Receipts			Payments			Net Position			
	Actual	Forecast	Total	Variance	Budget	Actual		Forecast	Total	Variance
33	6010 Parish Building Maintenance				159.00	145.75	145.75	145.75	13.25	13.25
90	6020 Parish Centre Cleaning	20.40	20.40	20.40	20.40	143.50	1,452.00	1,595.50	-11.50	-11.50
	SUB TOTAL	20.40	20.40	20.40	20.40	1,743.00	1,597.75	1,741.25	1.75	1.75

6100 CRIME AND DIS

Code Title	Receipts			Payments			Net Position			
	Actual	Forecast	Total	Variance	Budget	Actual		Forecast	Total	Variance
34	6110 Crime and Disorder				859.00	787.82	787.82	787.82	71.18	71.18
	SUB TOTAL				859.00	787.82	787.82	787.82	71.18	71.18

6200 CLIMATE CHAN

Code Title	Receipts			Payments			Net Position			
	Actual	Forecast	Total	Variance	Budget	Actual		Forecast	Total	Variance
91	6210 Climate Change									
	SUB TOTAL									

6300 ROAD TAX

Code Title	Receipts			Payments			Net Position			
	Actual	Forecast	Total	Variance	Budget	Actual		Forecast	Total	Variance
35	6310 Road Tax				234.00	214.50	214.50	214.50	19.50	19.50
	SUB TOTAL				234.00	214.50	214.50	214.50	19.50	19.50

6400 DEFIBRILLATOR

Code Title	Receipts			Payments			Net Position				
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance
99 6410 Defibrillator						1,500.00		1,375.00	1,375.00	125.00	125.00
SUB TOTAL						1,500.00		1,375.00	1,375.00	125.00	125.00

6500 COMMUNITY YO

Code Title	Receipts			Payments			Net Position				
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance
113 6510 Frith Youth Centre						25,000.00	530.40	22,917.07	23,447.47	1,552.53	1,552.53
114 6520 Holiday Activities						2,200.00		2,017.07	2,017.07	182.93	182.93
SUB TOTAL						27,200.00	530.40	24,934.14	25,464.54	1,735.46	1,735.46

6700 Chalford Allotme

Code Title	Receipts			Payments			Net Position				
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance
86 7420 Allotments							54.24		54.24	-54.24	-54.24
SUB TOTAL							54.24		54.24	-54.24	-54.24

7000 REPAIRS

Code Title	Receipts			Payments			Net Position				
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance
36 7110 Vehicles						1,000.00		917.07	917.07	82.93	82.93
37 7120 Equipment						530.00		485.43	485.43	44.57	44.57
SUB TOTAL						1,530.00		1,402.50	1,402.50	127.50	127.50

7200 FUEL AND LUBI

Code Title	Receipts			Payments			Net Position				
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance
38 7210 Fuel and Lubricants						1,530.00	67.49	1,402.50	1,469.99	60.01	60.01

SUB TOTAL 1,530.00 67.49 1,402.50 1,469.99 60.01 60.01

7300 MATERIALS ANI

Code Title	Receipts			Payments			Net Position		
	Actual	Budget	Forecast	Total	Variance	Budget		Actual	Forecast
39 7310 Works Materials			1,061.00	141.83	972.18	1,114.01	-53.01		
40 7320 Tools			1,000.00	232.50	917.07	1,149.57	-149.57		
41 7330 Grit and Litter Bins			500.00		457.93	457.93	42.07		
42 7340 Skips			800.00		732.93	732.93	67.07		
SUB TOTAL			3,361.00	374.33	3,080.11	3,454.44	-93.44		

7400 REC GROUNDS/

Code Title	Receipts			Payments			Net Position		
	Actual	Budget	Forecast	Total	Variance	Budget		Actual	Forecast
43 7410 Rec Grounds/Open Spaces			2,122.00		1,945.57	1,945.57	176.43		
100 7440 Bus Shelter			3,000.00		2,750.00	2,750.00	250.00		
105 7460 Friends of Frith Wood			2,000.00	54.22	1,832.93	1,887.15	112.85		
112 7450 Footpaths/Walls									
SUB TOTAL			7,122.00	54.22	6,528.50	6,582.72	539.28		

7500 PLAY EQUIPMEI

Code Title	Receipts			Payments			Net Position		
	Actual	Budget	Forecast	Total	Variance	Budget		Actual	Forecast
83 7510 Repairs & Improvements			1,000.00		917.07	917.07	82.93		
SUB TOTAL			1,000.00		917.07	917.07	82.93		

7600 SIGNS

Code Title	Receipts			Payments			Net Position		
	Actual	Budget	Forecast	Total	Variance	Budget		Actual	Forecast
49 7610 Signs			690.00		632.50	632.50	57.50		

SUB TOTAL 690.00 632.50 632.50 57.50 57.50

7800 TREES/ASH DIEI

Code Title	Receipts			Payments			Net Position					
	Budget	Actual	Forecast	Total	Variance	Budget		Actual	Forecast	Total	Variance	
96 7430 Trees/Ash Dieback												
SUB TOTAL												

Summary

NET TOTAL 250,626.00 120,326.64 120,326.64 -130,299.36 247,276.00 11,171.74 226,632.96 240,179.96 9,471.30 -120,828.06

	Budget Receipts		Act. Receipts	Budget Payments		Act. Payments	Variance Year to Date
	Total for year	Year to Date		Total for Year	Year to Date		
17 5440 Assoc. Membership							
18 5450 Publications				236.00	1,063.00	-827.00	
19 5460 Travel				19.13		19.13	
20 5470 Training				2.00		2.00	
21 5480 Bank Charges				69.38		69.38	
22 5490 Business Rates				4.62	4.25	0.37	
23 5510 Sundries				503.00	5.50	36.38	
24 5520 Health & Safety				1,040.00		86.63	
82 5530 Community Support				51.00	4.25	4.25	
97 5540 Accounting Software (Scrib				948.00			
102 5550 Project EV Charges				656.00	56.93	-2.30	
125 5430 Meetings				500.00	41.63	41.63	
Cost Centre 5600 IMPROVING COMMS							
123 5620 Newsletter							
Cost Centre 5700 GRANTS							
26 5710 General Grants				250.00		250.00	
Cost Centre 5800 UTILITIES							
28 5810 Electricity/Gas				275.75	608.60	-332.85	
29 5820 Water/Sewage				34.87	151.19	-116.32	
Cost Centre 5900 OFFICE EQUIPMENT							
30 5910 Photocopying				105.00	179.87	-74.87	
31 5920 Stationery				422.00		35.13	
32 5930 Computer running costs				760.00	153.00	-89.63	
89 5940 Computer repairs				656.00		54.63	
95 5950 Web Site				186.00			
121 5960 Office Equipment			20.40	250.00	20.40	20.87	
Cost Centre 6000 PARISH BUILDING MAINTN							
33 6010 Parish Building Maintenan				159.00		13.25	
90 6020 Parish Centre Cleaning				1,584.00	143.50	-11.50	
Cost Centre 6100 CRIME AND DISORDER							
34 6110 Crime and Disorder				859.00	71.62	71.62	

	Budget Receipts		Budget Payments		Variance
	Total for year	Year to Date	Total for Year	Year to Date	
Cost Centre 6200 CLIMATE CHANGE					
91 6210 Climate Change			234.00	117.00	117.00
Cost Centre 6300 ROAD TAX					
35 6310 Road Tax			1,500.00	125.00	125.00
Cost Centre 6400 DEFIBRILLATOR					
99 6410 Defibrillator			25,000.00	2,083.37	1,552.97
Cost Centre 6500 COMMUNITY YOUTH SERV					
113 6510 Frith Youth Centre			2,200.00	183.37	183.37
114 6520 Holiday Activities					
Cost Centre 6700 Chalford Allotments					
86 7420 Allotments				54.24	-54.24
Cost Centre 7000 REPAIRS					
36 7110 Vehicles			1,000.00	83.37	83.37
37 7120 Equipment			530.00	44.13	44.13
Cost Centre 7200 FUEL AND LUBRICANTS					
38 7210 Fuel and Lubricants			1,530.00	127.50	60.01
Cost Centre 7300 MATERIALS AND TOOLS					
39 7310 Works Materials			1,061.00	88.38	-53.45
40 7320 Tools			1,000.00	83.37	-149.13
41 7330 Grit and Litter Bins			500.00	41.63	41.63
42 7340 Skips			800.00	66.63	66.63
Cost Centre 7400 REC GROUNDS/OPEN SPA					
43 7410 Rec Grounds/Open Spaces			2,122.00	176.87	176.87
100 7440 Bus Shelter			3,000.00	250.00	250.00
105 7460 Friends of Frith Wood					
112 7450 Footpaths/Walls			2,000.00	166.63	-54.22
Cost Centre 7500 PLAY EQUIPMENT					
83 7510 Repairs & Improvements			1,000.00	83.37	83.37
Cost Centre 7600 SIGNS					
49 7610 Signs			690.00	57.50	57.50

Cost Centre	Budget Receipts	Budget Receipts		Budget Payments		Variance		
		Total for year	Year to Date	Act. Receipts	Total for Year		Year to Date	Act. Payments
7800 TREES/ASH DIEBACK								
96 7430 Trees/Ash Dieback					6,500.00	541.63		541.63
GRAND TOTALS	£250,626.00	£1,023.37		£120,326.64	£239,086.00	£20,496.78	£11,171.74	£128,461.68

CHALFORD PARISH COUNCIL
Reserves Balance
2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Community and Recreational Fa	29,191.16	2,040.00			31,231.16
Capital Equipment	9,070.24	6,100.00	1,000.00		14,170.24
Elections	5,086.03				5,086.03
Parish Buildings	3,918.03	2,000.00			5,918.03
CIL					0.00
Cost of Living	4,706.97		95.56	63.90	4,675.31
Bus Shelter	500.00				500.00
Ceremonial Events		200.00			200.00
Total Earmarked	52,472.43	10,340.00	1,095.56	63.90	61,780.77
TOTAL RESERVE	52,472.43	10,340.00	1,095.56	63.90	61,780.77
GENERAL FUND					94,284.13
TOTAL FUNDS					156,064.90