Cherhill Parish Council
Budget Group Meeting, Wednesday 14th October 2026, 7pm

The group met to monitor spending against budget for 2026-27 and to produce a first draft of the Budget for 2027-28

Attendees : Clerk/RFO, Cllr Price and Cllr Hickey (of the other Budget Group members Cllr Carter is now resigned and Cllr White is on temporary leave of absence)

1. **Documents**
    - Scribe Budget Report 2026-27
    - Draft Budget 2027-28, Excel Spreadsheet
    - Draft Budget 2027-28, Scribe Accounts
    - Reserves Balance sheet, Scribe Account
    - Scribe Accounts Summary
    - Scribe Receipts and Payments Forecasting Report

2. **Notes on the 2 systems, Scribe Accounts and Excel**
    - Firstly, Scribe is a bespoke accounting system for local councils and what we have on Excel very much isn't.
    - Secondly, a reminder that Scribe treats the matter of VAT very differently from how we have been dealing with this on historic Excel spreadsheets. On Scribe VAT is not treated as income as, due to recoupment, thus it is, effectively, a temporary loan to the government. When budgeting, Scribe does not take account of it. Estimated heads for a budget must be net of VAT.
    - As we are still within our first calendar year of operating Scribe Accounts it has been a steep learning curve but the Scribe support team has provided much guidance.
    - We have retained the Excel spreadsheet for the draft budget, albeit with some changes. Scribe is excellent but not visually friendly so the Excel spreadsheet is there for easier comparison.
    - On Excel, VAT has been removed from the budget figures for 2026-67, though the column with the approved gross figures still shows as a comparison.
    - On Excel, for estimated expenditure 2027-28, this column is without VAT.

3. **2026-27 Budget Spend to date** is £16,653.41 before VAT, resulting in a percentage spend against budget for YTD (£35,180.40 before VAT) of around 48%.

    On the **Scribe Forecast statement**, only a minority of spend heads ('cost codes') show a negative variance. Otherwise:
    - WALC/NALC subscription @ -£223.61, being £553.61 against a budgeted figure of £330.00. A much larger increase due to the expanded electorate.
    - Internal Audit @ -£100.00, being £170 against a budgeted figure of £100. Resulting from the need for a professional auditor as the budget/precept had now risen above the level where no external audit was required.

- White Horse Maintenance @ -£200.00 against a budgeted figure of ZERO. But see comments below (Earmarked funds).
- Tommy Croker maintenance - £5,116.00 against a budgeted figure of £3850. The apparent overspend however was offset against the ringfenced Tommy Croker fund, now showing a surplus of £3,318.01 going into 2027-28.

4. **General Reserves**
   Total of £12,000 in Redwood Bank's 35-day Saver Account. Set up to provide several months of normal operating costs in the event of a calamity.

5. **Earmarked Reserves**
   The Scribe Reserves Balance sheet details those individual funds set up as of 1st April 2026.

   - **Calstone Fisheries CIL fund** (19/03101/FUL) which was received as £3,439.14 during 2025-26 and expenditure against it on our first SID just before that year end, £3,132.99, means an opening balance from 1st April 2026 of £329.21.

   - **Low Lane CIL fund** (18/04823/REM) of £1,530 is already earmarked for a) £930 Calstone Speed Review and b) £600 Defibrillator Training. Allocated but not yet spent.

   - **Old Police House CIL fund** (PL/2022/04840) of £1,197.57. Not yet allocated but this, together with other unallocated CIL funds can be used to partly offset the cost of a second SID which is planned within the remainder of 2026-27.

   - **White Horse Maintenance Fund,** set up following receipt of £506.15 from the White Horse group. Subsequently £200 (before VAT) has been spent, leaving a balance of £306.15.

   - **PROW Maintenance Fund**, a large underspend in 2025-26 has led to the creation of a ringfenced fund with a starting (underspend) figure of £4,362.00.

   - **Community Grant Fund** – an underspend of £1400 during 2025-26 has led to the setting up of a ringfenced fund in this amount. This, previously agreed, to be capped at £7000.

6. **Provisional Budget spend figures for 2027-28**
   This is the Budget Group's first examination of the likely spend for next year and the following were considered:
   - **Tommy Croker playground**, Cllr White has provided a budget spend figure for 2027-28 of £5,275.51. The ringfenced fund is £3,318.01.
   - **PROW maintenance**. There was a substantial underspend in 2025-26 against the budgeted figure so consequently the ringfenced fund starts with a figure of £4,362.00.
   - **LHFIG/Road Safety,** e.g. a second SID plus fittings would be approximately £5,000. CIL funds totalling £3,056.79 could be applied to this purchase.
   - **Ringfenced funds generally.** A reminder that all ringfenced funds sit within the total balance held at Lloyd's, currently £35,175.10.

- **£32,654.20 is the proposed Budget spend figure** at this stage, see Excel spreadsheet, and is in line with that for 2026-27 (if net of VAT), as the budgeted cost of CILCA training in 2026-27, a major item @ £2,850, will not need to be repeated.
- The proposed **Precept figure for 2027-28** is deferred until further exploration with Scribe Accounts on the most appropriate application of the ringfenced funds and the calculation of the carried forward figure. This is the first year of budget preparation through Scribe but once established it will be applied to future budgets. The revised 2027-28 budget, with recommended precept figure, will be submitted for discussion at the PC meeting in November, with formal approval scheduled for December.

P Johnson, Clerk/RFO, for the Budget Group