Accounting statements 2025-26

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending				Notes and guidance	Explanation required
	31-Mar-25	31-Mar-26	Variance £	Variance %	**Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.**	
1. Balances brought forward	211,138.00	231,940.00			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	
2. (+) Precept or Rates and Levies	20,000.00	20,000.00	0	0%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	45,017.00	277,660.00	232,643.00	517%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	7,931.00	12,156.00	4,225.00	53%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contirbutions, employers pension contributions, gratuities and severance payments.	Please explain within the relevant tab
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	36,284.00	62,818.00	26,534.00	73%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	231,940.00	454,626.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
Bal c/f checker	231,940.00	454,626.00				
8. Total value of cash and short term investments	231,940.00	45,626.00			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - **to agree with bank reconciliation.**	
9. Total fixed assets plus long term investments and assets	76,540.00	80,848.00	4,308.00	6%	The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept or rates and levies

2025	20000	2026	20000
		Difference	0
		% Change	***0%*** No explanation required

Use the table below to breakdown your explanation

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	0	0	0	

Other receipts

2025	45017	2026	277660
		Difference	232,643
		% Change	***517%*** Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
	30485	267319	***236834***	Larger CIL funds received than previous year
	10275	6021	***-4254***	Less VAT refunded than previous year
	2585	2795	***210***	More bank interest paid than previous year
	80	0	***-80***	Bank compensation receieved in 24/25 not received in 25/26
	67	0	***-67***	Purchase refund receieved in 24/25 not received in 25/26
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**43492**	**276135**	**232643**	

<u>Staff costs</u>

2025	7931	2026	12156
		Difference	4225
		% Change	***53%*** Yes explain

Use the table below to breakdown your explanation

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
	7931	*12156*	*4225*	*Due to increased workload (Parish size expanding significantly due to increased resident head count on newly built developments), Clerk's hours were increased mid year from 10 hours per week, to 13 hours per week.*
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**7931**	**12156**	**4225**	

Loan interest & capital repayments

2025	0	2026	0
		Difference	0
		% Change	***0%*** No explanation required

Use the table below to breakdown your explanation

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**0**	**0**	

<u>All other payments</u>

2025	36284	2026	62818
		Difference	26534
		% Change	***73%*** Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
	1,186	1,514	***328***	Adminstration costs up due to purchase of projector	
	854	728	***-126***	Audit Expenses	
	35	6	***-29***	Clerk Expenses	
	1,858	842	***-1,016***	Communications lower due to website rebuild cost in 24/25 not replicated in 25/26	
	525	500	***-25***	Grants	
	40	0	***-40***	Hall hire	
	545	479	***-66***	Insurances	
	433	1,825	***1,392***	Miscellaneous payments increased due to commisioning a Housing Needs Survey for the Parish	
	938	563	***-375***	Play Inspections - first inspection of 25/26 invoiced for in 24/25 as was carried out early	
	3,334	5,061	***1,727***	Projects - costs for 25/26 include a church path repair	
	24,612	6,927	***-17,685***	Repairs and Maintenance - 24/25 included road repair costs not replicated in 25/26	
	1,274	1,198	***-76***	Subscriptions	
	652	484	***-168***	Training - Clerk already enrolled on CiLCA paid for in 24/25. CiCLA mentoring paid for in 25/26	
	0	228	***228***	Tree Work carried out in 25/26 which wasn't needed in 24/25	
	0	42,465	***42,465***	CIL Spend - new cost code added to accounts in 25/26. All CIL spend previously was recorded under other cost codes. 25/26 includes significant CIL spend which had not occurred in previous year	
		0	***0***		
		0	***0***		
			0		
			0		
			0		
Total	**36,286**	**62,820**	**26,534**		

Reserves

Box 7	454626	Precept	20000		
			£	£	£
Earmarked reserves:					
	Reserve 1				
	Reserve 2				
	Reserve 3				
	Reserve 4				
	Reserve 5				
	Reserve 6				
	Reserve 7				
				0	
General reserve					
				0	
Total reserves (must agree to Box 7)					**0**

Total fixed assets inc. long term investments

2025	76540	2026	80848
		Difference	4308
		% Change	***6%***

No explanation required - unless there is a capital payment or receipt in excess of 15% of fixed assets

Use the table below to breakdown your explanation

(include any new additions or sold assets which should be reflected in other receipts or other payments)

Fixed assets

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)	Is this asset movement reflected in Box 3 or Box 6	If No please explain why
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
Total	**0**	**0**	**0**			

Enter more lines as appropriate

Long Term investments

Please provide value of investments held at each year end

2025	0	2026	0

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)	Is this asset movement reflected in Box 3 or Box 6	If No please explain why
			0			
			0			
			0			
Total	**0**	**0**	**0**			

Total borrowings

2025	0	2026	0
		Difference	0
			0% No explanation required

Use the table below to breakdown your explanation

Please provide 3rd party confirmation if a non PWLB loan

	2025 £	**2026 £**	**Difference**	**Explanation (Ensure each explanation is quantified)**
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**0**	**0**	