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	308,095.00	360,157.00			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	165,000.00	180,000.00	15000	9%	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	89,246.00	107,158.00	17912	20%	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	28,000.00	32,685.00	4685	17%	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	174,184.00	301,448.00	127264	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	360,157.00	313,182.00			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	360,157.00	313,182.00				
8. Total value of cash and short term investments	353,714.00	306,709.00			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	497,464.00	639,435.00	141971	29%	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.	Please explain within the relevant tab
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Other receipts

2025	89246	2026	107158

Difference	17912	
% Change	***20%***	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)
	17665	16609	***-1056***	Bank Interest - lower rates & balances
	8320	6525	***-1795***	CIL Receipts lower
	31323	22949	***-8374***	Burial Fees lower
	29567	48016	***18449***	Solar Grants from Windfarms +£20,828 S106 rec'd
	1418	12038	***10620***	Landscaping Contracts
	548	965	***417***	Sports Complex & Other Leases
	405	56	***-349***	Other smaller receipts
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**89246**	**107158**	**17912**	

Enter more lines as appropriate

Staff costs

2025	28000		32685
		Difference	4685
		% Change	***17%*** 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)
	0	2,563.00	***2563***	HMRC underpayment
	0	2122	***2122***	Cost of living + NI rate increase
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**4685**	**4685**	

Enter more lines as appropriate

All other payments

2025	174184	2026	301448

Difference	127264	
% 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
	10231	12129	***1898***	Burial related	
	37076	41553	***4477***	Landscaping contracts	
	10038	10534	***496***	Bus Shelters & Street Furniture maintenance	
	30887	6500	***-24387***	Grants from Solar Funding	
	21621	157489	***135868***	New Pump Track - Maverick Industries	Yes
	27033	115	***-26918***	Duck Pond Regeneration	
	15250	33181	***17931***	Sports Complex	
	1485	4411	***2926***	General Maintenace and Tree works	
	1561	14770	***13209***	Village Regeneration improvements	
	710	2086	***1376***	Rememberance Day	
	18292	18680	***388***	Other payments	
			0		
			0		
			0		
			0		
Total	**174184**	**301448**	**127264**		

Enter more lines as appropriate

Reserves

Box 7	313182	Precept	180000	

		£	£	£
Earmarked reserves:				
Extension to Cemetery	Reserve 1	60000		
Footpath Victoria	Reserve 2	50000		
Footpath Trezaise	Reserve 3	6000		
Car Park Repairs	Reserve 4	10000		
Parish Office	Reserve 5	86682		
			212682	
General reserve		100500		
			100500	
Total reserves (must agree to Box 7)				**313182**

Total fixed assets inc. long term investments

2025	497464	2026	639435

Difference	141971	
% Change	***29%***	Yes explain

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	***141385***	***141385***	***Maverick Industries - new Pump Track (Recreational Area)***	***Yes - 6***	
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
Total	**0**	**141385**	**141385**			

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**			