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	62,046.00	70,658.00			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	30,000.00	30,000.00	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	7,993.00	3,435.00	-4558	-57%	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	8,040.00	9,100.00	1060	13%	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.	No explanation required
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	21,341.00	20,124.00	-1217	-6%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	70,658.00	74,869.00			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	70,658.00	74,869.00				
8. Total value of cash and short term investments	70,658.00	74,869.00			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	83,487.00	84,507.00	1020	1%	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	30000	2026	30000

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**	

Enter more lines as appropriate

Other receipts

2025	7993	2026	3435
		Difference	-4558
		% Change	***-57%*** 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)
	3743	***0***	***-3743***	***Insurance claim for damage to Parish Clock***
	1043	65	***-978***	CIL/other receipts - No CIL received in 25/26
	493	0	***-493***	LMP 25/26 not received until April 2026
	1620	1409	***-211***	Interest received on bank deposit account less in 25/26
	0	100	***100***	Donation for Defibrillator received in 25/26
	1092	1861	***769***	VAT reclaimed amount higher in 25/26
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**7991**	**3435**	**-4556**	

Enter more lines as appropriate

Staff costs

2025	8040	2026	9100

Difference	1060	
% Change	***13%***	No explanation required

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	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**0**	**0**	

Enter more lines as appropriate

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**	

Enter more lines as appropriate

<u>All other payments</u>

2025	21341	2026	20124

Difference	-1217	
% Change	***-6%***	No explanation required

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
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
Total	**0**	**0**	**0**		

Enter more lines as appropriate

Reserves

Box 7	74869	Precept	30000

	£	£	£
Earmarked reserves:			
Recreation Areas/Play Equipment		45000	
Polyphant Green (Trees etc.)		7000	
Parish Assets		8000	
		60000	
General reserve		14869	
Total reserves (must agree to Box 7)			**74869**

Total fixed assets inc. long term investments

2025	83487	2026	84507

Difference 1020
% Change ***1%*** 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**	

Enter more lines as appropriate