

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	48,918.00	34,111.00			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	4,180.00	4,807.00	627	15%	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	25,447.00	8,075.00	-17372	-68%	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	2,601.00	2,601.00	0	0%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, 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	41,833.00	10,282.00	-31551	-75%	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	34,111.00	34,110.00			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	34,111.00	34,110.00				
8. Total value of cash and short term investments	28,509.00	33,800.00			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	66,423.00	69,303.00	2880	0.0433584752	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).	Enter figures

Precept or rates and levies

2025	4180	2026	4807
		Difference	627
		% Change	15%

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	
		0	
		0	
Total	0	0	0

Enter more lines as appropriate

Other receipts

2025	25447	2026	8075
Difference		-17372	
% Change		-68%	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.

		Difference	Explanation (Ensure each explanation is quantified)
		887	Annual Parish Events – Increase in receipts received
		-18138	Grants received from Test Valley Borough Council decreased
		-121	Bank Interest received is lower
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	0	-17372

Enter more lines as appropriate

Staff costs

2025

2601

2026

2601

Difference

0

% Change

0%

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

		Difference	Explanation (Ensure each explanation is quantified)
		0	
		0	
		0	
		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

		Difference	Explanation (Ensure each explanation is quantified)
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	0	0

Enter more lines as appropriate

All other payments

2025 41833 2026 10282

Difference -31551

% Change -75% 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.

		Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
528	680	152	Annual Insurance premium is higher	No
1176	5879	4703	Little London Maintenance is higher	No
250	0	-250	Churchyard expenses are lower – None in current year	No
0	151	151	Grant to PCC Smannell with Enham higher – None in previous year	No
140	0	-140	Parish Magazine is lower – None in current year	No
369	302	-67	Accountancy fees are lower	No
704	801	97	Audit fees are higher	No
9	0	-9	Postage fees are lower, none in current year	No
35	390	355	Website costs are higher	No
2007	1610	-397	Parish events are lower	No
155	-91	-246	Sundry expenses lower	No
139	181	42	Signage and stickers lower	No
1000	60	-940	First Aid equipment and courses lower	No
300	0	-300	Radar Speed Guns lower, none in current year	Yes
32850	159	-32691	New playground	Yes
1885	0	-1885	Liberty Green Disabled Toilet lower	Yes
100	80	-20	Hall Hire lower	No
106	80	-26	Bank and Credit Charges lower	No
80	0	-80	Toilet Hire lower, none in current year	No
Total	41833	10282	-31551	

Enter more lines as appropriate

Reserves

Box 7 34110 Precept 4807

	£	£	£
Earmarked reserves:			
Reserve 1	7000		
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			7000
General reserve	27110		
		27110	
Total reserves (must agree to Box 7)			<u><u>34110</u></u>

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

		Difference	Explanation (Ensure each explanation is quantified)
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	0	0

Enter more lines as appropriate