Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Total	VAT	Net Pay	HMRC	Bank Chgs	Sundry		
07/04/25	Precept	2,403.50	2,403.50			08/04/25	Treasury Bond	3,755.71					3,755.71	Treasury Bond	0.00
02/05/25	VAT Refund	7,880.41		7,880.41		10/04/25	Paul Dunning	24.00	4.00				20.00	Padlocks	0.00
06/05/25	Test Valley Grant	500.00			500.00	22/04/25	Paul Dunning	40.42	6.74				33.68	Post materials	0.00
08/05/25	Credit card	7.96			7.96	30/04/25	Kevin Glyn-Davies	173.55		173.55					0.00
14/07/25	PCCof Smannell	200.00			200.00	01/05/25	G & A Knowles	390.00					390.00	Website	0.00
08/09/25	Precept	2,403.50	2,403.50			02/05/25	32 Day Deposit	7,880.41					7,880.41	32 Day deposit	0.00
09/11/25	Coffee Nut	30.00			30.00	12/05/25	Paul Dunning	79.58	13.26				66.32	Playarea	0.00
03/11/25	Treasury Bond	10,017.63		10,017.63		12/05/25	Davd Martin	66.52	11.09				55.43	Plumbing Equipment	0.00
12/11/25	Credit Card test	0.04			0.04	23/05/25	Elan City	361.15					361.15	SD warranty	0.00
13/11/25	credit Card	1,093.54			1,093.54	23/05/25	Lightatouch	450.00					450.00	Audit	0.00
14/11/25	Fireworks event	4,380.00			4,380.00	23/05/25	J. Humphry Associates	438.00	73.00				365.00	Annual Accounts	0.00
17/11/25	Fireworks event	500.00			500.00	19/05/25	Clear Councils	680.09					680.09	Insurance	0.00
05/03/26	Hants CC Grrant	1,000.00			1,000.00	27/05/25	Lloyds Bank	4.25				4.25			0.00
						30/05/25	Kevin Glyn-Davies	173.35		173.35					0.00
						04/06/25	Lloyds Bank	4.25				4.25			0.00
						04/06/25	South Coast First Aid	935.00					935.00	First Aid courses	0.00
						06/06/25	Enham Trust	101.26	16.88				84.38	Grass Cutting	0.00
						06/06/25	Playsafety Ltd	110.40	18.40				92.00	Play area inspection	0.00
						30/06/25	Kevin Glyn-Davies	173.35		173.35					0.00
						30/06/25	Lloyds Bank	4.25				4.25			0.00
						17/07/25	HMRC PAYE	35.17			35.17				0.00
						28/07/25	Lloyds Bank	4.25				4.25			0.00
						29/07/25	PCC of Smannell with Enhan	200.00					200.00	Deposit returm	0.00
						31/07/25	Kevin Glyn-Davies	173.35		173.35					0.00
						29/08/25	Kevin Glyn-Davies	173.55		173.55					0.00
						29/08/25	Lloyds Bank	4.25				4.25			0.00
						05/09/25	Aprils Farm	80.00					80.00	hall Hire	0.00
						08/09/25	Treasury Bond	2,403.50					2,403.50	Treasury Bond	0.00
						29/09/25	Lloyds Bank	4.25				4.25			0.00
						30/09/25	Kevin Glyn-Davies	173.35		173.35					0.00
						30/09/25	Marianne Black	189.48	31.58				157.90	festoon kit	0.00
						09/10/25	Jimmys Fireworks	1,634.94	272.49				1,362.45	Fireowrks	0.00
						20/10/25	HMRC PAYE	130.00			130.00				0.00
						20/10/25	Paul Dunning	25.28	4.21				21.07	signage	0.00
						28/10/25	Lloyds Bank	4.25				4.25			0.00
						30/10/25	Paul Dunning	89.70	14.95				74.75	Mulled wine for Fireworks event	0.00
						30/10/25	Kevin Glyn-Davies	173.35		173.35					0.00
						04/11/25	BDO Audit fee	378.00	63.00				315.00	External Audit	0.00
						04/11/25	Enham Trust	168.76	28.13				140.63	Gass cutting	0.00
						04/11/25	Kevin Glyn-Davies	57.30	9.55				47.75	Signage	0.00
						04/11/25	Kevin Glyn-Davies	134.60	22.43				112.17	Signage	0.00
						04/11/25	PCC of Smannell with Enhan	15.00					15.00	leaflets fo Fireworks event	0.00
						04/11/25	Enham Trust	135.00	22.50				112.50	Grass Cutting	0.00
						04/11/25	Will Brook	600.00	100.00				500.00	Tree & Shrub Mintenance	0.00
						13/11/25	Paul Dunning	39.54	6.59				32.95	Petrol for generators	0.00
						13/11/25	Paul Dunning	83.46	13.91				69.55	Hookplates & chain	0.00

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Total	VAT	Net Pay	HMRC	Bank Chgs	Sundry		
						25/11/25	Shire Gate Co Ltd	1,728.00	288.00				1,440.00	Fencing	0.00
						28/11/25	Kevin Glyn-Davies	173.35		173.35					0.00
						28/11/25	Lloyds Bank	4.25				4.25			0.00
						29/12/25	Lloyds Bank	37.52				37.52			0.00
						31/12/25	Kevin Glyn-Davies	173.55		173.55					0.00
						30/06/26	Kevin Glyn-Davies	173.35		173.35					0.00
						30/01/26	Lloyds Bank	8.42				8.42			0.00
						04/02/26	Shire Gate Co Ltd	1,728.00	288.00				1,440.00	Fencing	0.00
						05/02/26	Anthony Tomkins	350.00					350.00	tree removal	0.00
						05/02/26	PCC of Smannell with Enhan	150.65					150.65	Grant to PCC Sannell with Enham	0.00
						06/02/26	HMRC PAYE	130.00			130.00				0.00
						27/02/26	Kevin Glyn-Davies	173.35		173.35					0.00
						30/03/26	Lloyds Bank	4.25				4.25			0.00
						30/03/26	Lloyds Bank	4.25				4.25			0.00
						31/03/26	Kevin Glyn-Davies	173.35		173.35					0.00
						31/03/26	Kevin Glyn-Davies	150.36	25.06				125.30	Difib Pads	0.00
						31/03/26	D.C. Thomas	800.00					800.00	tree works	0.00
						31/03/26	C.J. Thomas	800.00					800.00	tree works	0.00
															0.00
		30,416.58	4,807.00	17,898.04	7,711.54			29,718.52	1,333.77	2,080.80	295.17	88.44	25,920.34		0.00
		30,416.58						29,718.52							
													365.00	accounts	
			vat refund	7,880.41									765.00	audit	
			treasurt bond	10,017.63									549.12	Park & garden expenses	
													2,880.00	Fencing	
				17,898.04									158.32	Play area	
													200.00	Deposit return	
				fieworks event	6,003.54								80.00	Hall Hire	
				TVBC Grant	500.00								680.09	Insurance	
				Hampshire CC Grant	1,000.00								390.00	Web Domain	
				Credit card Tests	8.00								180.99	Signage & Stickers	
				PCC of Smannell	200.00								7,880.41	32 days notice account	
													1,610.10	Events	
		8,352.01			7,711.54								6,159.21	Treasury Bond	
	B/fwd	30,416.58											2,450.00	Tree work	
	Receipts	38,768.59											935.00	First aid courses	
													125.30	Defib Pads	
		29,718.52											361.15	Speed detection equipment	
	Payments												150.65	Grant to PCC Sannell with Enham	
		9,050.07													
	C/fwd												25,920.34		

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Total	VAT	Net Pay	HMRC	Bank Chgs	Sundry
											69.00	414.00	accounts
											42.00	472.00	audit
											210.56	1,385.62	Park & garden expenses
											0.00	250.00	Churchyard Maintenance
											0.00	100.00	Hall Hire
											0.00	140.00	Sponsorship of Parish Magazine
											0.00	527.79	Insurance
											0.00	35.00	Web Domain
											27.64	166.79	Signage & Stickers
											0.00	20,000.00	32 days notice account
											495.03	3,220.07	Events
											16.00	96.00	Toilet Hire & Servicing
											377.00	2,262.00	Liberty Green Disabled Toilet
											0.00	82.60	Allen Mitchener plaque
											0.00	9.35	Postage
											0.00	8.50	Bank Charges
											14.25	85.50	Mayoral Refreshments
											6,558.94	39,408.77	New Playground
											9.80	107.80	Credit Card Terninal
											7,820.22	68,771.79	
											60.39	Speed Indicators	

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet		
			00263054												
32 Days Notice Account	20,156.92		7,880.41					20,156.92							7,880.41
								7,880.41							-7,880.41
															0.00
Bank Account 00263054	8,352.01		30,416.58	29,718.52									9,050.07		0.00
															0.00
Treasury Bond	0.00		6,159.21	10,017.63			20,156.92						24,750.20		-8,451.70
							7,880.41								7,880.41
							571.29								571.29
															0.00
Fixed Assets	73,358.84						2,880.00	377.00					69,302.90		6,558.94
								6,558.94							-6,558.94
Reserves		34,110.79												34,110.79	0.00
															0.00
Capital Financing Account		73,358.84					377.00	2,880.00						69,302.90	-6,558.94
							6,558.94								6,558.94
Revenue Contrib to Capital Expenditure															0.00
															0.00
Net Pay			2,080.80			2,080.80								0.00	0.00
															0.00
HMRC PAYE & Nat Ins	4.60		295.17			520.20	90.71							129.72	0.00
															0.00
Bank Interest Received								571.29				571.29			0.00
															0.00
Precept				4,807.00								4,807.00			0.00
															0.00
VAT	7,880.41		1,333.77	7,880.41									1,333.77		0.00
															0.00
VAT reclaimed															0.00
															0.00
Events receipts				6,003.54								6,003.54			0.00
															0.00
Grants				500.00								1,500.00			1,000.00
				1,000.00											-1,000.00
															0.00
Toilet Hire											0.00				0.00
															0.00
Hall Hire			80.00								80.00				0.00
															0.00
Insurance			680.09								680.09				0.00
															0.00
Park & Gardens Supplies			549.12								5,879.12				-5,330.00

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet		
			2,880.00												2,880.00
			2,450.00												2,450.00
															0.00
Sponsorship of Parish Magazine															0.00
															0.00
Grant to PCC Smannell			150.65								150.65				0.00
															0.00
Sundry								90.71				90.71			0.00
															0.00
Liberty Green Disabled Toilet															0.00
															0.00
New Playground			158.32								158.32				0.00
															0.00
Speed Indicators Warranty		361.15	361.15								0.00				0.00
															0.00
Web design			390.00								390.00				0.00
															0.00
Events			200.00	200.00							1,610.10				-1,610.10
			1,610.10												1,610.10
															0.00
Accountancy		438.00	365.00						375.00		302.00				0.00
															0.00
Audit		220.00	765.00						240.00		801.00				-16.00
		264.00							280.00						16.00
															0.00
Postage											0.00				0.00
															0.00
Bank Charges			88.44								88.44				0.00
															0.00
Credit Card Terminal				8.00								8.00			0.00
															0.00
Churchyard expenses															0.00
															0.00
First Aid equipment & Courses		1,000.00	935.00								60.30				-125.30
			125.30												125.30
															0.00
Signage & Stickers			180.99								180.99				0.00
															0.00
Salaries					2,601.00						2,601.00				0.00
															0.00
	109,752.78	109,752.78	60,135.10	60,135.10	2,601.00	2,601.00	38,515.27	38,515.27	895.00	0.00	12,982.01	12,980.54	104,436.94	103,543.41	0.00
											1.47				

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet		
											0.00				

SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2026

SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2026

ACCOUNTANTS REPORT

We have prepared the accounts, without audit, from the records and information supplied to me by the Parish Council and certify they are in accordance therewith.

J. Humphry Associates Ltd

20 April 2026

SMANNELL PARISH COUNCIL

Income & Expenditure Account
for the Year ended 31st March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
INCOME					
Precept		4,807		4,180	
Grants Received		1,500		19,638	
VAT Reclaimed		0		0	
Interest Received		571		692	
Events Income		6,004		5,117	
Donations & Sundry Income		0		0	
Total Income			12,882		29,627
EXPENDITURE					
Staff Salaries		2,601		2,601	
Parish Magazine		0		140	
Insurance		680		528	
LLPF Maintenance		5,879		1,176	
Churchyard expenses		0		250	
Grant to PCC Smannell with Enham		151		0	
Toilet Hire		0		80	
Liberty Green Disabled Toilet		0		1,885	
New Playground		159		32,850	
Hall Hire		80		100	
Accountancy		302		369	
Audit		801		704	
Election Costs		0		0	
Postage		0		9	
Bank & Credit Card Charges		80		106	
Web site costs		390		35	
Events Expenses		1,610		2,007	
Sundry Expenses		-91		155	
Signage & Stickers		181		139	
First Aid Equipment & Courses		60		1,000	
Speed Indicator Supplies		0		300	
Total expenses			12,883		44,434
Deficit/Surplus of Income over Expenditure			-1		-14,807

SMANNELL PARISH COUNCIL

Balance Sheet
at 31st March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Land, Buildings & Equipment	**1**		69,303		66,423
CURRENT ASSETS					
Cash at Bank	**2**	9,050		8,352	
Treasury Bond		24,750		20,157	
PAYE & National Insurance		0		5	
VAT Recoverable	**3**	1,334		7,880	
Prepayments		0		0	
		35,134		36,394	
CURRENT LIABILITIES					
PAYE & National Insurance		129		0	
Creditors & Accruals	**4**	895		2,283	
		1,024		2,283	
NET CURRENT ASSETS			34,110		34,111
			103,413		100,534
REPRESENTED BY:					
General Reserves:					
Retained reserves brought forward		34,111		48,918	
Surplus of Income over Expenditure for the Year		-1		-14,807	
	5		34,110		34,111
Capital Financing Account	**6**		69,303		66,423
			103,413		100,534

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2026

Note 1	**Fixed Assets**	
	Fixed assets held at 31st March 2026 were as follows:	
	Bus Shelter	2,316
	Land (Playing Fields)	1
	Marquee	900
	Playground equipment	4,985
	Defibrillator equipment	4,564
	Storage Containers	10,728
	Notice Board	1,187
	Road sign	554
	Velocity speed Gun	197
	Radar Speed Guns	5,496
	SID Post installation	760
	Playground	32,850
	Liberty Green Diabled Toilets	1,885
	Fencing	2,880
	Total Fixed Assets	69,303

Note 2	**Cash at Bank**	
	Bank Current Account	9,050
	Treasury Bond	24,750
	Total	33,800

Note 3	**VAT Recoverable**	
	VAT claimed in April 2026 regarding period ended 31st March 2026	1,334
	Total	1,334

Note 4	**Creditors & Accruals**	
	Accruals:	
	Accountancy	375
	Audit	520
	Total	895

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2026

Note 5 **General Reserves**

Retained reserves brought forward	34,111
Deficit of Income over Expenditure for the Year	-1
	34,110
Transfer to Earmarked Reserves	0
	34,110
Earmarked Reserves	
Earmarked Reserves brought forward	0
Transfer from Unallocated Reserves	0
	0
Total General Reserves	34,110

Note 6 **Capital Financing Account**

The Capital Financing Account represents the resources applied to fund capital expenditure. The reserve has no cash value and cannot be used to fund expenditure.

The balance consist of:	
Expenditure for assets held at 31st March 2026	69,303
Total	69,303

Smannell Parish Council
Annual Accounts - Year ended 31st March 2026
Audit Report

		31-Mar-25	31-Mar-26
1	Balances brought forward	48,918	34,111
2	Annual Precept	4,180	4,807
3	Total Other Receipts	25,447	8,075
4	Staff Costs	2,601	2,601
5	Loan interest/Capital repayments	0	0
6	All other payments	41,833	10,282
7	Balances carried forward	34,111	34,110
8	Total cash and short term investments	28,509	33,800
9	Total fixed assets and long term assets	66,423	69,303
10	Total borrowings	0	0

Smannell Parish Council

Accounts for the Year ended 31st March 2026

Significant variances

Reconciliation of Box 7 (Balances carried forward) and Box 8 (Cash and Short Term Investments)

		2025		2026	
Box 7	Balances carried forward		34,111		34,110
Box 8	Cash & Short Term investments		28,509		33,800
			5,602		310

Made up of:

Debtors & VAT	7,885		1,334	
Payments in Advance	0		0	
		7,885		1,334
Creditors & Accruals	2,283		1,024	
		2,283		1,024
		5,602		310

Smannell Parish Council
Annual Accounts for the year ended 31st March 2026
Variance Report

Box 2	**Annual Precept**	
	Variation -£545	
	Annual Precept increase	**627**
Box 3	**Total Other Receipts**	
	Variation -reduction of £17,372	
	Annual Parish events -increase of receipts	887
	Grants Received - decrease of receipts	-18,138
	Bank Interest Received - lower	-121
	Donations & Sundry Income - lower, none in current year	0
		-17,372
Box 4	**Staff Costs**	
	Variation -none	**0**
Box 6	**Other Payments:**	
	Variation - decrease of £31,551	
	Insurance higher	152
	LLPF Maintenance higher	4,703
	Churchyard expenses lower - none in current year	-250
	Grant to PCC Smannell with Enham higher - none in previous year	151
	Parish Magazine lower, none in current year	-140
	Accountancy lower	-67
	Audit higher	97
	Postage lower, none in current year	-9
	Web site costs higher	355
	Parish Events lower	-397
	Sundry expenses lower	-246
	Signage & Stickers higher	42
	First Aid Equipment & Courses lower	-940
	Radar Speed Guns lower, none in current year	-300
	New Playground expenses lower	-32,691
	Liberty Green Disabled Toilet lower	-1,885
	Hall Hire lower	-20
	Bank & Credit Card Charges lower	-26
	Toilet Hire lower, none in current year	-80
		-31,551
	Total Fixed Assets and Long Term Assets	
Box 9	Variation increase of £2,880	
	Additions	
	Fencing	2,880
		2,880

Smannell Parish Council
Annual Accounts for the Year ended 31st March 2026
Bank Reconciliation

Financial year ended 31st March 2026

Prepared by : K. Glyn-Davies Clerk
Date:

Approved by:
Date:

Balance per Bank Statements at 31st March 2025

Treasurer's Account	Acc 00263054	9,050.07
Teasury Bond		24,750.20
		33,800.27
Less cheques not presented		0.00
		33,800.27
Balance per Accounts		33,800.27

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31 March 2026

VAT

VAT included in accounts and to be reclaimed

01/04/25	Padlocks	£4.00	
17/04/25	Post materials	£6.74	
12/05/25	Playarea materials	£13.26	
12/05/25	Plumbing equipment	£11.09	
28/04/25	Accounts Preparation	£73.00	
01/04/23	Grass Maintenance	£16.88	**Delayed Invoice**
05/06/25	Playarea inspection	£18.40	
24/09/25	Festoon Kit	£31.58	
24/09/25	Fireworks for Display	£272.49	
20/10/25	Clips and Safety Signage	£4.21	
29/10/25	Mulled Wine for Event	£14.95	
11/09/25	External Audit	£63.00	
26/06/25	Grass Maintenance	£28.13	
13/10/25	Safety Signage	£9.55	
10/10/25	Safety Signage	£22.43	
10/10/25	Grass Maintenance	£22.50	
17/10/25	Tree and Shrub Maintenance	£100.00	
13/11/25	Petrol for Generators	£6.59	
13/11/25	Hookplates and Jack Chain	£13.91	
10/11/25	Install posts and rail fencing	£288.00	**50% Instalment payment**
23/01/26	Install posts and rail fencing	£288.00	**50% Instalment payment**
13/03/26	Defib Pads	£25.06	

TOTAL AMOUNT OF VAT REFUND **£1,333.77**

PAYROLL FOR KEVIN GLYN-DAVIES **EMPLOYER PAYE REF: 663/KA47006**
SMANNELL PARISH COUNCIL
FINANCIAL YEAR 2025/2026

Month	**Gross Pay**	**Tax**	**NET PAY**
30/04/2025	216.75	43.20	173.55 CBR*
31/05/2025	216.75	43.40	173.35
30/06/2025	216.75	43.40	173.35
31/07/2025	216.75	43.40	173.35
31/08/2025	216.75	43.20	173.55
30/09/2025	216.75	43.40	173.35
31/10/2025	216.75	43.40	173.35
30/11/2025	216.75	43.40	173.35
31/12/2025	216.75	43.20	173.55
31/01/2026	216.75	43.40	173.35
28/02/2026	216.75	43.40	173.35
31/03/2026	216.75	43.40	173.35
TOTALS	2601.00	520.20	2080.80

No National Insurance Contributions Due	0.00
PAYE Liability	520.20

*Final Tax Code – CBR

NO EMPLOYER GROSS NATIONAL INSURANCE CONTRIBUTIONS DUE AS BELOW THRESHOLD