

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		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-25	31-Mar-26				
					<b>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.</b>	
1. Balances brought forward	63,636.00	116,296.00			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	124,575.00	135,240.00	10665	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	22,094.00	14,302.00	-7792	-35%	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	34,283.00	48,576.00	14293	42%	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.	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	59,727.00	59,444.00	-283	0%	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	116,295.00	157,818.00			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	116,295.00	157,818.00				
8. Total value of cash and short term investments	116,296.00	157,818.00			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	572,183.00	572,183.00	0	0%	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



**Other receipts**

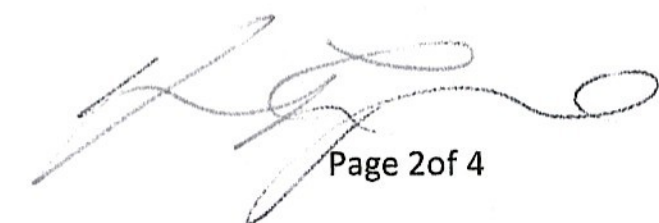
2025	22094	2026	14302
		Difference	-7792
		% Change	-35% yes explain

**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)
	£4,726.58	£2,497.89	-£ 2,228.69	CIL income
	£9,417.79	£3,704.28	-£ 5,713.51	VAT reclaim
<b>Total</b>	<b>£14,144.37</b>	<b>£6,202.17</b>	<b>-£ 7,942.20</b>	

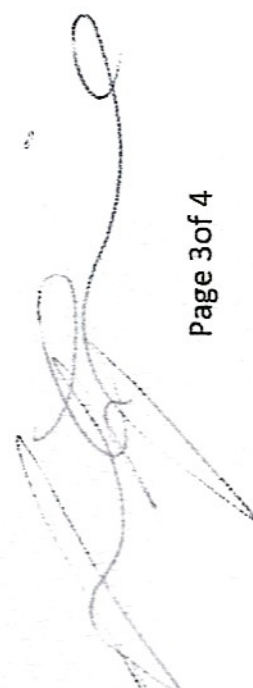


Staff costs

2025	34283	2026	48576
	Difference		14293
	% Change		42%
		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)
<p><b>Salary changes following reconfiguration of roles: regrading of Clerk and RFO role and deletion of bookings clerk role, creation of Financial Administrator role, with additional hours in both cases.</b></p> <p><i>The figure below is the exact gross salary payment for the two individuals who occupied the roles.</i></p>			
<b>£21,493</b>	<b>£34,049</b>	<b>£12,556</b>	



Reserves

Box 7      157818 Precept      135240

	£	£	£
<b>Earmarked reserves:</b>			
Current Account	£793.05		
Playground	£4,396.91		
Sports Foundation	£5,188.26		
		£10,378.22	
<b>General reserve</b>			
	£147,439.40		
<b>Total reserves (must agree to Box 7)</b>		£147,439.40	£157,817.62

The Parish Council has plans to undertake significant improvement to its sports and recreation facilities. It has established a charity – the Batheaston Sports Foundation (charity number: 1212534) – with the intention of transferring funds to this charity to undertake the development.

