

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			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	51,240.55	44,921.26			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	30,970.07	34,400.00	3429.93	11%	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	69,447.63	54,375.74	-15071.89	-22%	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	6,365.45	7,960.36	1594.91	25%	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	100,371.54	52,091.81	-48279.73	-48%	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	44,921.26	73,644.83			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	44,921.26	73,644.83				
8. Total value of cash and short term investments	44,921.26	73,644.83			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	40,107.00	107,059.00	66952	167%	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	-	6.00	6	100%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	Please explain within the relevant tab

Precept or rates and levies

2025 30970.07 2026 34400

Difference 3429.93
% Change 11% 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

Other receipts

2025 69447.63 2026 54375.74

Difference -15071.89

% Change -22% 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)
739.17	703.61	-35.56	Bank interest
1043.78	682.16	-361.62	Reduction in donations in 25/26
18371.36	0	-18371.36	No CIL grant towards play equipment in 25/26
32759.4	16137.35	-16622.05	Late payment of FIPL grant received in 24/25 towards the development of two community orchard/sp
857	0	-857	No Community Chest funding received in 25/26
0	26995.68	26995.68	Y4 CAP3 Levelling Up Grant received in 25/26 towards the development of two community orchard/sp
14317.44	8494.82	-5822.62	Decrease in VAT recovered in 25/26 as reduced purchases in 25/26
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	68088.15	53013.62	-15074.53

Enter more lines as appropriate

Staff costs

2025 6365.45 2026 7960.36

Difference 1594.91
% Change 25%

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	1200	1200	Honaraium to clerk on her leaving in July 2025
0	428.78	428.78	Employers NIC
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	1628.78	1628.78

Enter more lines as appropriate

Staff costs

2025 6365.45 2026 7960.36

Difference 1594.91
% Change 25%

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	1200	1200	Honaraium to clerk on her leaving in July 2025
0	428.78	428.78	Employers NIC
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	0	1628.78	1628.78

Enter more lines as appropriate

Loan interest & capital repayments

2025 0

2026 0

Difference	0
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% Change	0%	No explanation required
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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	
			0	
Total	0	0	0	

Enter more lines as appropriate

All other payments

2025 2026

Difference

% Change 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
48897.74	0	-48897.74	No payments against 24/25 FIPL grant in 25/26	
0	30005.2	30005.2	Payments against Y4 CAP3 Levelling Up grant in 25/26	Yes partially, as grant includes labour costs
26244.8	1542	-24702.8	Playing field new assets purchased in 24/25 partially funded by CIL grant	Yes, new picnic benches purchased in 25/26
13919.71	6426.43	-7493.28	VAT payments greater in 24/25	
0	984.49	984.49	Broadband account sorted out in 25/26	
0	700	700	Decoration of bus shelter in 25/26 in celebration of Coronation of King Charles III	Yes
0	1000	1000	Grant towards cost of battery installation in Landulph Memorial Hall in 25/26. No grants in 24/25	
0	373	373	Solar Router, Weather Station, Wildlife Camera	Yes
		0		
		0		
		0		
		0		
		0		
		0		
		0		
Total	89062.25	41031.12	-48031.13	

Enter more lines as appropriate

Total fixed assets inc. long term investments

2025 40107 2026 107059

Difference 66952
% Change 167% 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	6504	6504	Composting Toilet at Duchess Green	Yes Box 6 (Y4 CAP3 levelling up grant)	
0	1694	1694	Gates at Duchess Green	Yes Box 6 (Y4 CAP3 levelling up grant)	
0	4289	4289	Cornish Stone Walls	Yes Box 6 (Y4 CAP3 levelling up grant)	
0	1680	1680	Field Shelter at Duke Orchard	Yes Box 6 (Y4 CAP3 levelling up grant)	
0	373	373	Solar Router, Weather Station, Wildlife Camera	Yes Box 6	
0	700	700	Bus Shelter enhancement in value	Yes Box 6	
0	1542	1542	Picnic Tables for Playing Field	Yes Box 6	
			The clerk was ill during 2024/25 and eventually left in July 2025 and the following items purchased in 2024/25 were not added to the asset register until a full review was undertaken in 2025/26 when 0 trees were removed from the asset register and added to the tree register		
	21251	21251	Playville Climbing Frame in Penyoke Playing Field	No	Purchased as part of CIL grant in 24/25
	7719	7719	Rotanet core climber in Penyoke Playng Field	No	Purchased as part of CIL grant in 24/25
	6301	7201	Composting toilet and other enhancements to Duke Orchard	No	Purchased as part of FIPL grant in 24/25
	6732	6732	Boardwalk Bridge in Duchess Green	No	Purchased as part of FIPL grant in 24/25
	5365	5365	Cornish Stone Tiered Green Meeting Space in Duchess Green	No	Purchased as part of FIPL grant in 24/25
	1968	1968	Other enhancements to Duchess Green	No	Purchased as part of FIPL grant in 24/25
	528	528	Handrail at telephone kiosk	No	Purchased in 24/25
943		-943	Trees	No	Trees moved to tree register
Total	0	66646	66603		

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 2026

Difference
 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

Reserves

Box 7 73644.83 Precept 34400

	£	£	£
Earmarked reserves:			
Grant Fund	2000.00		
Office Equipment	564.00		
Playing Field New Assets	16499.21		
Clerk Training Budget	830.00		
Elections Budget	4711.32		
Community Events	2073.02		
Other New Assets	2412.18		
Highdown Layby Scheme	5000.00		
Donations	21.01		
Clock Service	600.00		
Landulph Orchard	308.60		
Searle Family Memorial Field	3500.00		
Community Website	938.00		
Community Transport Project	3500.00		
Memorial Hall	3000.00		
Community Chest Orchard	443.41		
		46400.75	
General reserve	27244.08		
		27244.08	
Total reserves (must agree to Box 7)			73644.83