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	205,950.00	225,342.00			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	130,465.00	133,660.00	3195	2%	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	52,914.00	38,076.00	-14838	-28%	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	26,136.00	31,030.00	4894	19%	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	137,851.00	113,462.00	-24389	-18%	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	225,342.00	252,586.00			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	225,342.00	252,586.00				
8. Total value of cash and short term investments	225,341.00	252,586.00			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	832,836.00	851,547.00	18711	2%	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	52914	2026	38076

Difference	-14838	
% Change	***-28%***	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)
	3148.87	5114.03	***1965.16***	**Interest on Investments -** Interest received from various bank accounts, interest rates were generally higher in 2025-26.
	13033.05	14364.6	***1331.55***	**Fees charged to the Sports Club for the use of the facilities.** Increased due to additional water, electric and ground maintenance charges.
	2111.49	1626.47	***-485.02***	Fees charged to the Memorial for water, and bin emptying.
	667.52	500	***-167.52***	**Grants Received.** £500 Grant received in 2025/26 from Hampshire County Council for Repair Café equipment, Open Space Grant received in 2025/26 from Winchester City Council to contribute to replacement of cricket nets
	17774.42	1402	***-16372.42***	**Community Infrastructure Levy (CIL).** In 2024-25, CIL income was received for a small development of 6 houses (£16,626.40) plus a large extension to an existing property (£1,148.02. In 2025-26, CIL income was received for development for a single house.
	16178.78	15069.38	***-1109.4***	**VAT reclaimed.** Less Vat has been reclaimed as there has been less expenditure this year.
			0	
			0	
			0	
Total	**52914.13**	**38076.48**	**-14837.65**	

Enter more lines as appropriate

All other payments

2025	137851	2026	113462
		Difference	-24389
		% Change	***-18%*** 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**
	100.81	***111.93***	***11.12***	**Administration** (costs such as data protection registration fee)	
	206.86	97.88	***-108.98***	Office Equipment and Supplies (e.g. paper, ink)	
	681.86	702.7	***20.84***	IT Software (eg. Microsoft, antivirus, Adobe)	
	3364.2	3768.5	***404.3***	Utilities (Electricity, Broadbank, Telephone Bills) & Council Tax	
	880	910.35	***30.35***	Audit (Internal and External).	
	3270.41	3342.88	***72.47***	Insurance	
	4100.55	6399.19	***2298.64***	**Water & rubbish collection charges.** Significant increase in Southern water wholesale water charges, but a very dry summer resulting in additional watering of bowls, cricket and croquet greens.	
	1102	1366	***264***	HALC, NALC and SLCC subscriptions. Additional subscription to HALC HR service in 2025/26.	
	6405	0	***-6405***	Legal costs	
	861.2	1076.13	***214.93***	Climate Change Work (e.g. Room booking for Repair Café events, installation of biodiversity information board)	Yes for the information board
	0	169.87	***169.87***	Spend of equipment grant for the Repair Café	Yes
	1380	1020	***-360***	Costs associated with the Speed Indicator Device	
	3876	1451.39	***-2424.61***	Costs to support responses to Strategic Planning applications (e.g planning consultant fees)	
	1360	0	***-1360***	Traffic Surveys	
	850	851	***1***	Grants covered by LGA 1972 section 137	
	2000	2000	***0***	Other Donations	
	0	139.5	***139.5***	Repairs/expenditure in the Car Park e.g. gate padlocks in 2025/2026.	Yes
	1560	1560	***0***	Dog Bin emptying	
	23840.01	27775.25	***3935.24***	Grounds Maintenance (Hedge and grass cutting, leaf clearance etc). Additional costs in 2025/26 include consultation and implementation of biodiversity measures.	Yes for new or replaced infrastructure
	1500	1500	***0***	Lease of Open Space in Harestock.	
	270.48	83.23	***-187.25***	Installation of new signs	Yes
	475	500	***25***	Parish Flower and Shrub Planting	
	8273.41	10607.58	***2334.17***	**Maintenance of Parish Council Property**.This includes the Parish Office, Sports Pavilion, Tennis Cabin, and this year the adoption of a telephone box library, which needed extensive renovation.	Yes for new or replaced equipment
	1118	1177.5	***59.5***	Pond area grass cutting / maintenance	
	1461.6	6684	***5222.4***	**Tree work including arboricultural inspections.** Significant increase this year due to complete arboriculural report of trees on Parish Council land and the completion of the recommended work.	
	1732.4	0	***-1732.4***	Unplanned work (includes purchase and installation of a defibrillator and purchase of a D day flag in 2024/25)	
	33956.67	13906.48	***-20050.19***	**Installation of New Playground and Recreation Equipment.** Reduced spending this year due to the large amount of new equipment installed in 2024/2025	Yes
	7395	4520.81	***-2874.19***	Playground and Recreation Equipment Maintenance	
	2726.9	2860.8	***133.9***	Play Equipment Inspections	
	290	458	***168***	Councillor and Staff Training	
	365.65	486.2	***120.55***	Chair expenses.	
	46.45	36.01	***-10.44***	Clerk's Parking and Petrol Expenses	
	3825	4267.59	***442.59***	Website maintenance and production of monthly eNewsletter	
	541.2	298.7	***-242.5***	Printing costs for Paper newsletters	
	18034.48	13331.5	***-4702.98***	Above costs are net, this is the total VAT expended.	
Total	**137851.14**	**113460.97**	**-24390.17**		

Note: Payments in variants explanation are listed with exact figures, so not a complete match to the values at the top of the page where rounding has occurred.

Reserves

Box 7	252586	Precept	133660

	£	£	£
Earmarked reserves:			
Car park & Engineering works	36,451.09		
Community Infrastructure Levy (CIL) Projects	19,176.42		
(Bi) Election Costs	2,000.00		
Flooding resilience	27,820.00		
Unauthorised Encampments	10,000.00		
Grounds Maintenance and Improvement Projects	26,513.53		
Repair Café	330.13		
Football Pitch Improvements	253.28		
Office Equipment	3,402.28		
Parish Development (includes LVDS)	20,198.47		
Pavilion & Property Repair	17,444.40		
Playground Repair	19,000.00		
Strategic Planning Response Fund	25,097.50		
Legal Fees	5,000.00		
		212687.10	
General reserve	39899.30		
		39899.30	
Total reserves (must agree to Box 7)			**252586.40**

Note: Amount does not equal Box 7 due to rounding errors.