

Accounting statements 20 25-26

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	60,415.00	73,016.00			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	22,656.00	28,320.00	5664	25%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	Please explain within the relevant tab
3. (+) Total other receipts	11,500.00	7,765.00	-3735	-32%	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	7,800.00	13,011.00	5211	67%	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	13,755.00	26,963.00	13208	96%	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	73,016.00	69,127.00			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	73,016.00	69,127.00				
8. Total value of cash and short term investments	74,511.00	67,175.00			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	170,986.00	186,672.00	15686	0.0917385049	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 2026

Difference
 % Change Yes explain

Use the table below to breakdown your explanation

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
22656	28320	5664	There is a clear need to maintain services, offset inflation and take on responsibility for
		0	services that are and will no longer be funded by Test Valley Borough Council. Lockerley
		0	Parish Council is expanding and wants to future-proof its financial resources.
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	22656	28320	5664

Enter more lines as appropriate

Other receipts

2025	11500	2026	7765
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Difference	-3735
% Change	-32%

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)
914	1127	213	Bank Interest received is higher
10356	6014	-4342	Grants received lower
0	394	394	Donations received higher – There were none on the previous year.
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	11270	7535	-3735

Enter more lines as appropriate

Staff costs

2025	7800	2026	13011
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Difference	5211
% Change	67%

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

	Difference	Explanation (Ensure each explanation is quantified)
7800	13011	5211 Parish Clerk's salary, terms and conditions and hours of work were reviewed .It was RESOLVED to increase the salary to reflect additional Parish Council meetings to 10 during the year. There has therefore been a change from bi-monthly meetings to monthly.
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total	7800	13011 5211

Enter more lines as appropriate

Loan interest & capital repayments

2025 2026

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	
	0	
	0	
	0	
Total	0	0

Enter more lines as appropriate

All other payments

2025	13755	2026	26963
		Difference	13208
		% Change	96%

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
30	0	-30	Grant awards lower	No
61	113	52	Hall Hire costs for Parish Council meetings higher	No
380	360	-20	Glebe Field rent lower	No
625	128	-497	Electricity usage at Parish Rooms lower as the tenant has vacated	No
187	21	-166	Parish Rooms maintenance and repair is lower	No
2864	1520	-1344	Grass Cutting and Hedge Work is lower	No
680	1080	400	Ground works and necessary general repairs higher	No
2954	12029	9075	Butts Green Repairs, creation of parking bays and improvements higher	Yes
845	209	-636	Playground Repair and improvements have been minimal and are lower	No
82	84	2	Playground inspections higher	No
0	760	760	Planning for footpaths higher, none in previous year	No
0	395	395	Necessary risk assessments higher, none in previous year	No
23	1144	1121	Legal costs incurred are higher	No
1850	1890	40	Parish Council insurance higher	No
368	480	112	Accountancy and audit preparation higher	No
290	520	230	Internal Audit fees higher	No
474	240	-234	External Audit fees lower	No
53	124	71	Fete and other event costs higher	No
0	53	53	Sundry costs higher, none in previous year	No
710	727	17	Dog Litter bin emptying costs higher	No
530	1340	810	Vetsite and necessary associated training higher	No
20	14	-6	HMA Land Registry searches lower	No
270	3658	3388	GUR/SID scheme Assessment fees higher	No
284	0	-286	Fire Extinguishers and smoke alarm equipment lower, none in current year	No
13	0	-13	Batteries lower, none in current year	No
160	0	-160	Newspaper sponsorship lower, none in current year	No
0	54	54	Defibrillator costs higher, none in previous year	No
Total	13755	26963	13208	

Enter more lines as appropriate

Reserves

Box 7 69127 Precept 28320

	£	£	£
Earmarked reserves:			
Greens	11953		
Playground	11952		
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			23905
General reserve	45222		
		45222	
Total reserves (must agree to Box 7)			<u>69127</u>

2025	17098.6	2026	18667.2
Difference			1568.6
% Change			9%

(include any new additions or sold assets which should be reflected in other receipts or other payments)

	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			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
	0			
Total	0	0		

Long Term investments

Please provide value of investments held at each year end

		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 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	
		0	
Total	0	0	0

Enter more lines as appropriate