Accounting statements 2024-25

**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-24 | 31-Mar-25 | 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 | 135,014.00 | 137,989.00 | | | 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 | 96,896.00 | 121,896.00 | 25000 | 26% | 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 | 13,955.00 | 118,227.00 | 104272 | 747% | 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 | 29,323.00 | 33,663.00 | 4340 | 15% | 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. | No explanation required |
| 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 | 78,553.00 | 100,874.00 | 22321 | 28% | 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 | 137,989.00 | 243,575.00 | | | 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 | Bal c/f checker | | | | |
| 8. Total value of cash and short term investments | 134,805.00 | 244,039.00 | | | 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 | 161,246.00 | 171,457.00 | 10211 | 6% | 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 |

**Precept or rates and levies**

| | | | |
|---|---|---|---|
| 2023/24 | 96896 | 2024/25 | 121896 |
| | | Difference | 25000 |
| | | % Change | *26%* Yes explain |

**Use the table below to breakdown your explanation**

| 2023/24 £ | 2024/25 £ | Difference | Explanation (Ensure each explanation is quantified) | |
|---|---|---|---|---|
| | | | Expenditure | |
| £28,025.00 | £31,710.00 | *3685* | salaries | Post regraded SCP 24-28. Clerk appointed to SCP26 (18.10) from SCP 23 (16.67). Anticipated increase over year £2639. Anticipated annual pay rise £1046 |
| £2,500.00 | £4,000.00 | *1500* | Ground maintenance | increase in costs |
| £240.00 | £2,000.00 | *1760* | Defibrillator maintenance | Required replacement of cabinet |
| £0.00 | £1,000.00 | *1000* | election costs | reserves for next elections |
| £2,600.00 | £5,000.00 | *2400* | play area refurbishments | increase in refurbishment requirements |
| £0.00 | £5,000.00 | *5000* | St Aldams garages driveway | Funds required for maintenance |
| £0.00 | £5,000.00 | *5000* | Woodland | Increased costs of Ash die back |
| £0.00 | £5,000.00 | *5000* | Local climate and nature action plan | Funds to take actions on nature |
| 176035 | 175730 | *-305* | All other expenditure as per budget calaculations | |
| -112503.95 | -112543.95 | *-40* | Difference in income | |
| | | *0* | | |
| **96896.05** | **121896.05** | 25000 | | |

**Other receipts**

| | | | |
|---|---|---|---|
| 2023/24 | 13955 | 2024/25 | 118227 |
| | | Difference | 104272 |
| | | % Change | *747%* 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.*

| | 2023/24 £ | 2024/25 £ | Difference | Explanation (Ensure each explanation is quantified) |
|---|---|---|---|---|
| | 406.87 | 352.47 | *- 54.40* | *Interest* |
| | 2050 | 2150 | *100* | Cemetery |
| | 590 | 600 | *10* | Allotments |
| | 845 | 1095 | *250* | Rec Hire |
| | 7 | 5 | *-2* | Hall/Scout rent |
| | 92.95 | 92.95 | *0* | Wayleave |
| | 2060.76 | 1337.65 | *-723.11* | CIL |
| | 0 | 104528.17 | *104528.17* | S106 monies |
| | 0 | 500 | *500* | Compensation |
| | 7592 | 7566 | *-26* | Neighbourhood plan grant |
| | 310.50 | 0 | *-310.5* | Insurance claim |
| | | | *0* | |
| | | | *0* | |
| | | | *0* | |
| Total | 13955.08 | 118227.24 | 104272.16 | |

**All other payments**

| | | | |
|---|---|---|---|
| 2023/24 | 78553 | 2024/25 | 100874 |
| | | Difference | 22321 |
| | | % Change | *28%* 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.*

| | 2023/24 £ | 2024/25 £ | Difference | Explanation (Ensure each explanation is quantified) | Is this purchase an asset and reflected in Box 9 |
|---|---|---|---|---|---|
| | | | *0* | | |
| | 328 | 402 | *73.58* | home working/expenses | |
| | 148 | 196 | *47.81* | Payroll Administration | |
| | 101 | 110 | *8.75* | Bank fees | |
| | 900 | 920 | *20* | Audit Fees | |
| | 12101 | 8555 | *-3545.93* | Consultancy fees | |
| | 3910 | 0 | *-3909.5* | Election costs | |
| | 736 | 785 | *48.53* | Insurance | |
| | 202 | 403 | *201.35* | Print/Stationery/post | |
| | 264 | 397 | *133.13* | Broadband | |
| | 1592 | 1509 | *-83* | Pucklechurch News | |
| | 933 | 984 | *50.71* | office equipment & Software | |
| | 1066 | 1381 | *314.56* | Subscriptions | |
| | 134 | 143 | *8.95* | Telephone | |
| | 204 | 290 | *86.5* | Training | |
| | 11130 | 10078 | *-1052.35* | Dog bins/ waste / litter | |
| | 360 | 360 | *0* | Rent Shortwood | |
| | 1178 | 157 | *-1021.09* | Defibs | |
| | 48 | 70 | *22* | Room Hire | |
| | 7430 | 8727 | *1297.26* | Donations | |
| | 647 | 420 | *-227.17* | Electricity defibs and lights | |
| | 6680 | 6954 | *274.54* | Ground Maintenance | |
| | 6285 | 7469 | *1184.25* | Grass cutting / gardening | |
| | 3676 | 7367 | *3691.13* | Play area maintenance | |
| | 0 | 2000 | *2000* | Legal fees | |
| | 18500 | 18513 | *12.5* | Maintenance contract | |
| | | 5213 | *5213.39* | Noticeboards S106 | yes |
| | 0 | 17472 | *17471.5* | Play equipment s106 | yes |
| **Total** | 78553 | 100874 | 22321 | | |

**Reserves**

| | | | |
|---|---|---|---|
| Box 7 | 243575 | Precept | 121896 |

| | £ | £ | £ |
|---|---|---|---|
| **Earmarked reserves:** | | | |
| CIL | £1,167.00 | | |
| Play equipment Reserve | £50,000.00 | | |
| Neighbourhood Plan | £2,969.44 | | |
| Village hall project reserve | £5,000.00 | | |
| Woodland/ tree/ash die back | £4,672.50 | | |
| Professional /legal fees | £4,000.00 | | |
| Financial contingency | £45,000.00 | | |
| Parkfield turning circle | £12,500.00 | | |
| Sports Project S106 | £87,273.71 | | |
| Environmental monies | £500.00 | | |
| St Aldams active play project | £20,000.00 | | |
| Scouts hut | £5,000.00 | | |
| Parkfield play area | £2,372.00 | | |
| | | 240454.65 | |
| **General reserve** | 3120.07 | | |
| | | 3120.07 | |
| **Total reserves (must agree to Box 7)** | | | **243575** |