

Claygate Parish Council
Annual Return

Accounts for Year from 01/04/2025 to 31/03/2026

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	131,220.73	174,940.27
2	Annual precept	59,880.00	61,375.00
3	Total other receipts	48,952.81	4,399.66
4	Staff Costs	23,674.29	27,949.08
5	Loan interest/capital repayments	0.00	0.00
6	Total other payments	41,438.98	71,388.07
7	Balances carried forward	174,940.27	141,377.78
8	Total Cash and Short Term Investments	173,009.89	139,961.25
9	Total Fixed Assets and Long Term Investments	26,392.89	26,392.89
10	Total Borrowings	0.00	0.00

Claygate Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	131220.73	174940.27				BALANCE B/F AGREES
2	Annual precept	59880.00	61375.00	1495.00	2%	No	
3	Total other receipts	48952.81	4399.66	-44553.15	91%	Yes	in 2024-2025 CIL was £46921 In 2025-2026 there was no CIL payment
4	Staff Costs	23674.29	27949.08	4274.79	18%	Yes	The Clerk was paid one months extra salary for holiday leave which was not taken, plus an Increase in NI payments and Pay rise
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	41438.98	71388.07	29949.09	72%	Yes	CIL Grant payments 2024-2025 were £16679 - CIL Grant payments in 2025-2026 were £45286
7	Balances carried forward	174940.27	141377.78	-33562.49	19%	Yes	AS per Box 6
8	Total Cash and Short Term Investments	173009.89	139961.25	-33048.64	19%	Yes	As per Box 6
9	Total Fixed Assets and Long Term Investments	26392.89	26392.89	0.00	0%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

BALANCE SHEET

31/03/2026

*(Last) Year Ended
31 Mar 2025**(Current) Year Ended
31 Mar 2026*

£		£
	CURRENT ASSETS	
	Stocks and stores	
	Work in progress	
	Debtors (Net of provision for doubtful debts)	
	Prepayments	
	Temporary lendings (investments)	
1,930.38	VAT	1,416.53
	BANK BALANCES	
128,373.76	Unity Trust	44,125.46
44,580.70	Cambridge BS	95,780.36
0.00	Lloyds Bank Credit Card	0.00
55.43	Petty Cash	55.43
173,009.89	TOTAL BANKS	139,961.25
174,940.27	TOTAL ASSETS	141,377.78
	CURRENT LIABILITIES	
0.00	Creditors	0.00
0.00	Receipts in Advance	0.00
0.00	Accruals	0.00
0.00	VAT	0.00
0.00	TOTAL LIABILITIES	0.00
<u>174,940.27</u>	NET ASSETS	<u>141,377.78</u>
	Represented by:	
35,934.00	General fund Balance	36,183.03
	Reserves:	
	Capital Reserves	0.00
	Earmarked Reserves	
13,500.00	Election Fund	13,500.00
0.07	CIL 2020/21	0.00
962.31	CIL 2021/22	0.00
0.00	Environment Reserve	4,594.30
74,108.22	CIL 2023/24	0.00
0.00	CIL Funds Available	40,757.30
0.00	CIL Funds on Hold	35,948.00
0.00	Highways Reserve	0.00
0.00	Street Furniture Reserves	76.00
0.00	Website Reserve	1,057.50
46,921.37	CIL 24/25	0.00
0.00	EMR Planning Advice Reserve	3,000.00
0.00	EMR Small Grants	5,637.80
0.00	EMR Office Equipment	623.85
3,514.30	Hanging Baskets 23/24	0.00
139,006.27		105,194.75

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed _____
Responsible Financial Officer

Date _____

Claygate Parish Council
Income & Expenditure Account
01/04/2025 to 31/03/2026

(Last) Year Ended
31 Mar 2025

(Current) Year Ended
31 Mar 2026

Income

Income	62,574.66
Grants and CIL	900.00
General Expenditure	2,300.00
	<u>£65,774.66</u>

Expense

Staffing	27,949.08
Highways	1,550.00
Communications	4,559.27
Grants and CIL	47,226.67
Environment	6,550.00
Public Projects	2,458.51
General Expenditure	6,009.82
Operating Costs	3,033.80
	<u>£99,337.15</u>

General Fund

22,456.83	Balance at 01 Apr 2025	35,934.00
108,832.81	ADD Total Income	65,774.66
<u>131,289.64</u>		<u>101,708.66</u>
65,113.27	DEDUCT Total Expenditure	99,337.15
<u>66,176.37</u>		<u>2,371.51</u>
30,242.37	DEDUCT Reserves Balance	-33,811.52
<u>£35,934.00</u>	Balance at 31 Mar 2026	<u>£36,183.03</u>

Reserves:

Earmarked Reserve Balance £105194.75

Claygate Parish Council
Reconciliation between Box 7 and Box 8

31/03/2026

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		141,377.78
Debtors		
Prepayments		
Stocks and Stores		
VAT Recoverable	1,416.53	
TOTAL DEDUCTIONS		1,416.53
Creditors		
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		
Box 8 - Total cash and short term investments		139,961.25

TRIAL BALANCE

2025-2026

Code	Title	Income	Expenditure
	Cash in hand	139,961.25	
	VAT recoverable	1,416.53	
	Debtors	0.00	
	Prepayments	0.00	
	Stocks and stores	0.00	
	Creditors	0.00	
	Receipts in Advance	0.00	
	Accruals	0.00	
1	Precept	61,375.00	0.00
2	Precept Grant	0.00	0.00
3	Interest Received	1,199.66	0.00
4	CIL	0.00	45,286.67
5	VAT	0.00	0.00
6	Salaries & NI	0.00	26,604.38
7	Working from Home Allowa	0.00	312.00
8	Training	0.00	507.00
9	Office Supplies	0.00	0.00
10	Meeting Room Hire and Stc	0.00	697.45
11	Telephone	0.00	144.25
12	Audit	0.00	420.00
13	Equipment Maintenance	0.00	159.00
14	Subscriptions	0.00	2,329.97
15	Office Equipment	0.00	114.50
16	Miscellaneous Admin Costs	0.00	572.75
17	Bank Charges	0.00	107.80
18	Pension	0.00	1,344.70
19	Office Software	0.00	820.08
20	Election Expenses	0.00	0.00
21	Youth	0.00	0.00
22	Christmas Lights Event	0.00	0.00
23	Climate and Nature	0.00	0.00
24	Other Grants	0.00	1,187.20
25	Public Projects	0.00	0.00
26	Highway Trees	0.00	1,550.00
27	Bus Shelter & Bench Maint	0.00	0.00
28	Bridleways	0.00	0.00
29	Highway Garden Sites	0.00	3,600.00
30	Highway Garden Site Proje	0.00	530.00
31	Hanging Baskets and Trouç	0.00	2,420.00
32	Planning	0.00	0.00
33	Staffing General	0.00	0.00
34	Newsletter	0.00	3,504.77
35	Website	0.00	942.50
36	Other Publicity	0.00	112.00
37	Locum Expenditure	0.00	0.00
38	GDPR Compliance	0.00	47.00
39	Insurance	0.00	495.97
40	Litter Picks	0.00	368.01
41	Remembrance Day	900.00	752.80
42	Detritus Day	0.00	0.00

43 Meeting Expenses		0.00	104.55
45 Equipment		0.00	0.00
46 Other Public Projects		0.00	0.00
49 Website		0.00	0.00
50 Election Accrued Budget		0.00	0.00
51 Clean up day		0.00	0.00
52 Water		2,300.00	1,143.27
53 Remembrance Day		0.00	0.00
54 VAT		0.00	0.00
55 Litter Pick		0.00	0.00
56 Scribe		0.00	487.20
57 Payroll Costs		0.00	85.00
62 Public Meetings		0.00	0.00
63 Discretionary Expense		0.00	495.83
64 Grit Bins		0.00	0.00
65 Transfer		0.00	0.00
67 Transfer		0.00	0.00
71 VAT		0.00	0.00
72 Treecare		0.00	0.00
73 Shops and Businesses		0.00	2,090.50
74 EMR Election Fund		0.00	0.00
75 EMR CIL Funds Available		0.00	0.00
76 EMR CIL Funds on Hold		0.00	0.00
77 EMR Environment Reserve		0.00	0.00
78 EMR Highways Reserve		0.00	0.00
79 EMR Street Furniture Rese		0.00	0.00
80 EMR Website Reserves		0.00	0.00
81 EMR Planning Advice Rese		0.00	0.00
82 EMR Small Grants		0.00	0.00
83 EMR Office Equipment		0.00	0.00
Opening General Fund	35,934.00		
Capital Reserves	0.00		
Earmarked Reserves	105,194.75		
Reserves Transfers		11,475.15	
Reserves Spend	45,286.67		
Reserves Receipts		0.00	
GROSS TOTAL		252.190.08	252.190.08

Summary of Income & Expenditure 2025-2026
All Cost Centres and Codes (Between 01/04/2025 and 31/03/2026)

Income		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	58,105.00	61,375.00	3,270.00				3,270.00 (5%)
2	Precept Grant	3,200.00		-3,200.00				-3,200.00 (-100%)
3	Interest Received	800.00	1,199.66	399.66				399.66 (49%)
5	VAT							(N/A)
53	Remembrance Day							(N/A)
67	Transfer							(N/A)
71	VAT							(N/A)
SUB TOTAL		62,105.00	62,574.66	469.66				469.66 (N/A)

Staffing		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Salaries & NI				23,393.77	26,604.38	-3,210.61	-3,210.61 (-13%)
18	Pension				935.75	1,344.70	-408.95	-408.95 (-43%)
33	Staffing General							(N/A)
37	Locum Expenditure							(N/A)
SUB TOTAL					24,329.52	27,949.08	-3,619.56	-3,619.56 (N/A)

Highways		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
26	Highway Trees				1,550.00	1,550.00		(0%)
27	Bus Shelter & Bench Maintenance							(N/A)
28	Bridleways							(N/A)
55	Litter Pick							(N/A)
64	Grit Bins							(N/A)
SUB TOTAL					1,550.00	1,550.00		(N/A)

Planning		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32	Planning							(N/A)
62	Public Meetings				300.00		300.00	300.00 (100%)
SUB TOTAL					300.00		300.00	300.00 (N/A)

Communications		Income			Expenditure			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Newsletter				3,000.00	3,504.77	-504.77	-504.77 (-16%)
35	Website				942.50	942.50		(0%)
36	Other Publicity				103.00	112.00	-9.00	-9.00 (-8%)
SUB TOTAL					4,045.50	4,559.27	-513.77	-513.77 (-8%)

Summary of Income & Expenditure 2025-2026
All Cost Centres and Codes (Between 01/04/2025 and 31/03/2026)

Grants and CIL

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	CIL				45,286.67	-45,286.67	-45,286.67 (N/A)	
21	Youth						(N/A)	
22	Christmas Lights Event						(N/A)	
23	Climate and Nature						(N/A)	
24	Other Grants				1,187.20	1,187.20	(0%)	
25	Public Projects						(N/A)	
41	Remembrance Day	900.00	900.00		772.50	752.80	19.70 (1%)	
42	Detritus Day						(N/A)	
SUB TOTAL		900.00	900.00		1,959.70	47,226.67	-45,266.97 (N/A)	

Environment

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Highway Garden Sites				3,600.00	3,600.00	(0%)	
30	Highway Garden Site Projects				778.20	530.00	248.20 (31%)	
31	Hanging Baskets and Troughs				2,420.00	2,420.00	(0%)	
72	Treecare						(N/A)	
SUB TOTAL					6,798.20	6,550.00	248.20 (N/A)	

Public Projects

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40	Litter Picks				300.00	368.01	-68.01 (-22%)	
46	Other Public Projects						(N/A)	
73	Shops and Businesses				2,550.00	2,090.50	459.50 (18%)	
SUB TOTAL					2,850.00	2,458.51	391.49 (N/A)	

Elections

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
20	Election Expenses						(N/A)	
50	Election Accrued Budget						(N/A)	
SUB TOTAL							(N/A)	

General Expenditure

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Training				515.00	507.00	8.00 (1%)	
9	Office Supplies						(N/A)	
10	Meeting Room Hire and Storage				800.23	697.45	102.78 (12%)	
13	Equipment Maintenance				159.00	159.00	(0%)	
14	Subscriptions				2,329.97	2,329.97	(0%)	
16	Miscellaneous Admin Costs				500.00	572.75	-72.75 (-14%)	
43	Meeting Expenses				150.00	104.55	45.45 (30%)	

Summary of Income & Expenditure 2025-2026
All Cost Centres and Codes (Between 01/04/2025 and 31/03/2026)

45 Equipment							(N/A)
51 Clean up day							(N/A)
52 Water	2,300.00	2,300.00		1,143.27	-1,143.27		1,156.73 (N/A)
63 Discretionary Expense			500.00	495.83	4.17		4.17 (0%)
65 Transfer							(N/A)
SUB TOTAL	2,300.00	2,300.00	4,954.20	6,009.82	-1,055.62		1,244.38 (N/A)

Operating Costs

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7	Working from Home Allowance				312.00	312.00		(0%)
11	Telephone				135.96	144.25	-8.29	-8.29 (-6%)
12	Audit				420.00	420.00		(0%)
15	Office Equipment				150.00	114.50	35.50	35.50 (23%)
17	Bank Charges				107.80	107.80		(0%)
19	Office Software				922.84	820.08	102.76	102.76 (11%)
38	GDPR Compliance					47.00	-47.00	-47.00 (N/A)
39	Insurance				564.05	495.97	68.08	68.08 (12%)
49	Website							(N/A)
54	VAT							(N/A)
56	Scribe				417.60	487.20	-69.60	-69.60 (-16%)
57	Payroll Costs					85.00	-85.00	-85.00 (N/A)
SUB TOTAL					3,030.25	3,033.80	-3.55	-3.55 (N/A)

Earmarked Reserves

Code	Title	Income			Expenditure			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
74	EMR Election Fund							(N/A)
75	EMR CIL Funds Available							(N/A)
76	EMR CIL Funds on Hold							(N/A)
77	EMR Environment Reserves				1,080.00		1,080.00	1,080.00 (100%)
78	EMR Highways Reserve							(N/A)
79	EMR Street Furniture Reserves				76.00		76.00	76.00 (100%)
80	EMR Website Reserves				1,057.50		1,057.50	1,057.50 (100%)
81	EMR Planning Advice Reserve				3,000.00		3,000.00	3,000.00 (100%)
82	EMR Small Grants				5,637.80		5,637.80	5,637.80 (100%)
83	EMR Office Equipment				245.32		245.32	245.32 (100%)
SUB TOTAL					11,096.62		11,096.62	11,096.62 (N/A)

Restated **(N/A)**

NET TOTAL	63,005.00	65,774.66	2,769.66	60,913.99	99,337.15	-38,423.16	-35,653.50
V.A.T.		3,487.15			2,973.30		
GROSS TOTAL		69,261.81			102,310.45		