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	34,756.00	48,026.00			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	61,000.00	83,500.00	22500	37%	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	9,999.00	9,449.00	-550	-6%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	No explanation required
4. (-) Staff costs	10,873.00	11,153.00	280	3%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contirbutions, 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	46,856.00	69,822.00	22966	49%	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	48,026.00	60,000.00			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	48,026.00	60,000.00				
8. Total value of cash and short term investments	48,344.00	53,795.00			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	58,527.00	58,527.00	0	0%	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

2025	61000	2026	83500
		Difference	22500
		% Change	***37%*** Yes explain

Use the table below to breakdown your explanation

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
	61000	83500	***22500***	Support for provision of Under 5 building together with legal costs to acquire ownership of the car par
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**61000**	**83500**	**22500**	

Enter more lines as appropriate

Other receipts

2025 | 9999 | 2026 | 9449

Difference -550
% Change ***-6%*** No explanation required

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)
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**0**	**0**	

Enter more lines as appropriate

Staff costs

2025	10873	2026	11153

Difference	280	
% Change	***3%***	No explanation required

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	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	**0**	**0**	**0**	

Enter more lines as appropriate

Loan interest & capital repayments

2025	0	2026	0

Difference	0	
% Change	***0%***	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

All other payments

2025	46856	2026	69822

Difference	22966
% Change	*49%* 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
	21871	***36201***	***14330***	***Grant to Under 5 facility offset by reduction in grants made to other community centres***	
	5943	13280	***7337***	Replacement automatic hand wash facility plus increased runnning costs	
	2000	0	***-2000***	Grant to Lanivet Methodist Church - replacement windows 2024-25 not repeated	
	874	4600	***3726***	Enhanced Cornwall Council funded maintenance of public rights of way - one off.	
	16168	15741	***-427***	All other non-staff costs	
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
Total	**46856**	**69822**	**22966**		

Enter more lines as appropriate

Reserves

Box 7	60000	Precept	83500		
			£	£	£
Earmarked reserves:					
	Buildings & Grounds		5000		
	Equipment		23500		
	Reserve 3				
	Reserve 4				
	Reserve 5				
	Reserve 6				
	Reserve 7				
				28500	
General reserve			31500		
				31500	
Total reserves (must agree to Box 7)					**60000**

Total fixed assets inc. long term investments

2025	58527	2026	58527
		Difference	0
		% Change	***0%*** No explanation required - unless there is a capital payment or receipt in excess of 15% of fixed assets

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			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
			0			
Total	**0**	**0**	**0**			

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	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

	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