

Notes to Accounts

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2026

Prepared by: Vicky Middleton-Head

Dated: 13th April 2026

Approved by _____ Chairman to the Council

Dated _____

Borrowings

No Loan in place

Debts outstanding

As at year end there were no debts outstanding

Leases

During this year no leases were entered into

Tenancies

During the year no tenancies were entered into

Agency Work

During the year the council undertook no agency work on behalf of other authorities

End of Data

SECTION 2 STATEMENT OF ACCOUNTS

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2026

Prepared by: Vicky Middleton-Head

Dated: 13th April 2026

Approved by _____ Chairman to the Council

Dated _____

	31-Mar-25	31-Mar-26	Variance £	Variance %	
Balance Brought Forward	30,469	31,270	801	3%	
Annual Precept	22,271	23,730	1459	7%	
Total Other Receipts	11,620	106,856	95,236	82%	
Staff Costs	13,738	11,667	-2071	-20%	
Loan interest/capital repayment	-	-	-	-100%	
Total Other Payments	19,352	12,436	-6916	-4%	

Balance Carried Forward	30,469	31,270	801	3%	
Total Cash and Short Term Investments	30,469	31,270	801	3%	
Total Fixed Assets and Long Term Assets	28,185	28,674	489	2%	
Total Borrowing	0	-	0	#DIV/0!	
Disclosure Note Trust Funds (including charitable)	NO	NO	-		The council as a body corporate, acts as sole trustee and is responsible for managing Trust funds or Assets
Disclosure Note Trust Funds (including charitable)	N/A	N/A	-		The figure in the account statement above exclude any Trust transactions

End of Data

Explanation of variances 2025/26 – pro forma

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026 £	2025 £	Variance £	Variance %	Explanation Required? Is > 15%	Explanation Required? Is > £100,000		Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	31,270	30,489						Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	23,730	22,271	1,459	6.55%	NO	NO		
3 Total Other Receipts	106,856	11,620	95,236	819.59%	YES	NO		CIL payments received of £51,315.35 on 15th April 2025 and £52,806.48 on 24th October 2025
4 Staff Costs	11,667	13,728	-2,071	15.07%	YES	NO		No Clerk for 7 weeks in April & May 2025 (Clerks costs £1,106 per month) so saving £1,786.62
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	12,436	13,352	-6,916	35.74%	YES	NO		£10,918.90 expense for village gateways in December 2024
7 Balances Carried Forward	137,753	31,270	106,483	340.53%	YES	YES		CIL monies unspent
8 Total Cash and Short Term Investments	31,270	30,489	801	2.63%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	28,674	28,385	489	1.73%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN

Explanation (must include narrative and supporting figures)
Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates

Prepared by Vicky Middleton-Head, Clerk
 Approved by _____ Chairman to the Council

Dated 15th April 2026
 Dated _____

Year Ended 31 March 2025		INCOME	Year Ended 31 March 2026
22,271.00	Precept		23,730.00
	Grants and Donations (contribution to Clerk expenses)		375.00
	CIL		104,121.83
10,918.90	Section 106		-
689.01	VAT reimbursement		2,359.38
-	Interest Received		
-	Loan		
-	Credit		
-	Refund		
33,890.91	Total Income		130,586.21

Year Ended 31 March 2025		EXPENDITURE	Year Ended 31 March 2026
3,774.47	General Administration		4,068.13
13,737.67	Clerk's Salary		11,055.58
0.00	Chairman's Allowance		0.00
-	Section 137 Grants		800.00
1,498.00	Grants, other powers		495.00
-	Notice boards		-
-	Capital expenditure		488.00
0.00	Professional/Legal Fees		450.00
2213.69	Environmental Projects		1,948.03
10,918.90	Section 106 associated with Planning Application		
368.70	Highway/Road Safety		
600.00	Flood Alleviation		-
513.77	Bus shelter maintenance		-
-	public lighting		-
161.66	printing		
460.61	training		450.00
568.54	Loan repayment		-
-	CIL		3,350.00
2,538.55	VAT		998.59
120.00	irrecoverable VAT		-
33,089.86	Total Expenditure		24,103.33

End of Data

BANK RECONCILIATION

EARNLEY PARISH COUNCIL

Financial Year Ending 31st March 2026

Prepared by: Vicky Middleton-Head, Clerk/RFO

Dated: 16th April 2026

£ £

Balance per bank statements at 31 March 2026:

Account Name: Earnley Parish Council
Unity Trust Bank 137,753.06

137,753.06

Add: outstanding receipts

None

-

Less: outstanding payments

None

-

Balance per cashbook at 31 March 2026

(should agree to Box 8 on Section 2)

137,753.06

CASHBOOK

Opening balance 31270.18

Add receipts in year 130586.21

Less payments in year 24103.33

137753.06

SECTION 137 PAYMENTS

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2026

Prepared by Vicky Middleton-Head Clerk/RFO

Dated 15th April 2025

Approved by _____ Chairman to the Council

Dated _____

Section 137 Payments were made as follows:

Air Ambulance	£300.00
St Wilfred's Hospice	£500.00
Total Paid:	£800.00

End of Data

RESERVES

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2026

Prepared by Vicky Middleton-Head Clerk/RFO

Dated: 15th April 2026

Approved by _____ Chairman to the Council

Dated _____

Balance per bank statements as at 31 March 2026	137,753.06
Less Uncleared items	-
Cash Book Balance	<u>137,753.06</u>
General Reserves	20,160.06
Community Infrastructure Levy Section 106 Remaining Funds	109,901.00
Office Equipment	-
Election Reserves	2088.00
Noticeboard Replacement	2,122.00
Bus Shelter Maintenance	0.00
Road Signs	1,300.00
Flood Alleviation	763.00
Street Lighting	633.00
Parish Plan Project Reserves	150.00
Total Cash and Investments	636.00
End of Data	<u>137,753.06</u>

Explanation for 'high' reserves

(Please complete or update the highlighted boxes when the total in Box 7 is greater than 2 times the value of Box 2)
 Box 7 is more than twice the value of Box 2 because the authority held the following breakdown of reserves at the year end:

Earmarked reserves*:	£	£	£
Community Infrastructure Levy	109901		
Office Equipment	2088		
Election Reserves	2122		
Noticeboard Replacement	0		
Bus Shelter Maintenance	1300		
Road Signs	763		
Flood Alleviation (Operation Watershed)	633		
Street Lighting	150		
Parish Plan Projects	636		
		<u>117593</u>	
General reserve	20160.06		
		<u>20160.06</u>	
Total reserves (must agree to Box 7)			<u>137,753.06</u>
Box 7 per Annual Return			137,753
Difference			<u>0</u>

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.
 Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There may be fewer than 5 reserves or
 Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and