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	158,206.00	173,229.00			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	95,836.00	99,208.00	3372	4%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	132,324.00	682,346.00	550022	416%	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	47,763.00	50,796.00	3033	6%	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	165,374.00	223,659.00	58285	35%	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	173,229.00	680,328.00			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	173,229.00	680,328.00				
8. Total value of cash and short term investments	169,619.00	665,263.00			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	237,466.00	247,249.00	9783	4%	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	95836	2026	99208

Difference	3372	
% Change	***4%***	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	
Total	**0**	**0**	**0**	

Enter more lines as appropriate

Other receipts

2025	132324	2026	682346
		Difference	550022
		% Change	***416%*** 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.

	2025 £	**2026 £**	**Difference**	**Explanation (Ensure each explanation is quantified)**
	122102	***585715***	***463613***	***We received a total of £585,715 in CIL income in 2025-26, a total of £463,613 more than in 2024-25***
	0	7747	***7747***	Due to the high value of the CIL income, interest earning accounts were opened, which earned a total of £7747 in interest
	0	16477	***16477***	We received a PCC grant for the purchase of new Speedwatch equipment. The grant total was £16,477.
	0	5000	***5000***	We received a grant from the Bramley Solar Farm grant of £5000 towards the cost of youth workers for the Bramley Youth Club
	0	3074	***3074***	We received £3074 s.106 funding towards ikmprovement of the paths at Clift Meadow
	704	1828	***1124***	Allotment rents were increase from £18 per year in 24/25 to £23 per year in 25/26
	0	52410	***52410***	We received a commuted sum towards the upkeep a a footpath into a new housing development in Bramley
			0	
			0	
			0	
			0	
Total	**122806**	**672251**	**549445**	

Enter more lines as appropriate

Staff costs

2025	47763	2026	50796

Difference	3033	
% Change	*6%*	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

<u>Loan interest & capital repayments</u>

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	165374	2026	223659

Difference	58285	
% Change	*35%*	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
	88005	*143244*	*55239*	*In line with the increase in CIL income, we have increased our CIL expenditure in 2025-26. The attached nominal ledger report breaks down this expenditure.*	*In part - the Parish Green bridge was added to the asset register*
	0	2308	*2308*	A replacement SID was purchased from precept funding for the Community Speedwatch Team, at a cost of £2,308.	No - the Speedwatch team is independent of Bramley PC
	9286	10213	*927*	Allotment management software was purchased, at a cost of £1,258	Yes
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
			0		
Total	**97291**	**155765**	**58474**		

Enter more lines as appropriate

Reserves

Box 7	680328	Precept	99208

		£	£	£
Earmarked reserves:				
	Commuted Sum	54210		
	CIL	584881		
	Reserve 3			
	Reserve 4			
	Reserve 5			
	Reserve 6			
	Reserve 7			
			639091	
General reserve		41237		
			41237	
Total reserves (must agree to Box 7)				**680328**

Total fixed assets inc. long term investments

2025	237466	2026	247249

Difference 9783

% Change *4%* 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