

THREAPWOOD PARISH COUNCIL

Notes:-

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|----|---------------------|---|----------------|
| 1/ | Insurance:- | Public Liability: | £10,000,000.00 |
| | | Employers Liability:- | £10,000,000.00 |
| | | Fidelity Guarantee:- | £250,000.00 |
| 2/ | Risk Assessment:- | This is due to the adopted at the May meeting of the Parish Council. | |
| 3/ | Transparency Code:- | All financial documents relating to the Annual Audit are to be posted on the Council website after they have been formally approved by the Council. | |
| 4/ | Petty Cash:- | The Council does not operate a petty cash system. | |

THREAPWOOD PARISH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Receipts		Payments	
Balance b/f as at 1st April 2025		Clerks Salary	£ 2,972.50
Current Account	£ 3,381.89	Running Costs	£ 211.07
Deposit Account	£ 1,942.43	CHALC Affiliation Fee	£ 101.01
Annual Precept	£ 5,250.00	Insurance	£ 496.24
HMRC Vat Refund	£ 135.98	Room Hire	£ 180.00
Bank Compensation	£ 200.00	Village Appearance / Repairs	£ 457.60
		Payroll	£ 110.00
Bank interest (deposit account)	£ 26.28	Internal Audit	£ 40.00
		Website	£ 397.50
		ICO	£ 47.00
		Reimburse Cllr expenses	£ 27.00
		Donations	£ 69.32
		VAT Paid	£ 147.22
		Balance to be c/f as at 31st March 2026	
		Current Account	£ 3,711.41
		Deposit Account	£ 1,968.71
	£ 10,936.58		£ 10,936.58

Bank Reconciliation

Balance b/f as at 1st April 2025		Balance of Bank Accounts as at 31 March 2026	
Current Account	£ 3,381.89	Current Account	£ 3,801.41
Deposit Account	£ 1,942.43	Deposit Account	£ 1,968.71
		LESS Cheques Not Cleared	
ADD Cash Book Receipts	£ 5,612.26	Chorlton Village Hall	-£ 60.00
	£ 10,936.58	Chorlton Village Hall	-£ 30.00
LESS Cash Book Payments	-£ 5,256.46		
Balance to be c/f as at 31st March 2026	£ 5,680.12	Balance to be c/f as at 31st March 2026	£ 5,680.12

THREAPWOOD PARISH COUNCIL

COMPARISON OF PAYMENTS FOR 2024 - 25 AND 2025 - 26

(A significant variance is where this year's figure differs from the previous year's by the greater of £200 or 15%)

Box No.		Year Ending		Amount of Variance	Variance %	Reason for Significant Variance required if the % change greater than 15% and / or if the increase is more than £200
		31-Mar-25	31-Mar-26			
1	Balance Brought Forward					
	Current Account	£ 2,950.47	£ 3,381.89	£ 431.42		
	Deposit Account	£ 1,916.55	£ 1,942.43	£ 25.88		
2	+ Annual Precept	£ 5,000.00	£ 5,250.00	£ 250.00	5.00%	
3	+ Total Other Receipts	£ 25.88	£ 362.26	£ 336.38	1299.77%	
4	- Staff Costs	£ 2,783.22	£ 2,972.50	£ 189.28	6.80%	
5	- Loan Interest / Capital repayments	£ -	£ -	£ -		
6	- All other payments					
	Admin costs	£ 164.01	£ 211.07	£ 47.06	28.69%	n/a
	Subscriptions	£ 98.42	£ 101.01	£ 2.59	2.63%	n/a
	Insurance	£ 360.66	£ 496.24	£ 135.58	37.59%	n/a
	Room hire	£ 255.00	£ 180.00	-£ 75.00	-29.41%	decrease in number of meetings held in 2025 / 26
	Village Appearance / Repairs	£ -	£ 457.60	£ 457.60	100.00%	repairs to noticeboard required 2025 / 26
	Payroll	£ 292.00	£ 110.00	-£ 182.00	-62.33%	2024 / 25 figure includes 2 years payroll invoice
	Internal audit	£ 36.00	£ 40.00	£ 4.00	11.11%	n/a
	Website	£ -	£ 397.50	£ 397.50	100.00%	new website set up 2025 / 26
	Information commissioner	£ 35.00	£ 47.00	£ 12.00	34.29%	n/a
	Reimburse Cllr Expenses	£ 18.00	£ 27.00	£ 9.00	50.00%	n/a
	Donations	£ 185.62	£ 69.32	-£ 116.30	-62.65%	decrease in donations made in 2025 / 26
	Training	£ 25.00	£ -	-£ 25.00	100.00%	No training costs incurred in 2025 / 26
	Defib costs	£ 69.00	£ -	-£ 69.00	100.00%	No Defib Maintenance costs incurred in 2025 / 26
	Speedgun	£ 151.99	£ -	-£ 151.99	100.00%	One off payment made in 2024 / 25
	VAT Paid	£ 94.66	£ 147.22	£ 52.56	55.53%	increase in payments incurring VAT in 2025 / 26
		£ 1,785.36	£ 2,283.96	£ 498.60	27.93%	SEE ABOVE FOR EXPLANATION OF VARIANCES
7	= Balances carried forward	£ 5,324.32	£ 5,680.12	£ 355.80		VARIANCE EXPLANATION NOT REQUIRED
	Current Account	£ 3,381.89	£ 3,711.41	£ 329.52		VARIANCE EXPLANATION NOT REQUIRED
	Deposit Account	£ 1,942.43	£ 1,968.71	£ 26.28		VARIANCE EXPLANATION NOT REQUIRED
8	Total cash and short term investments	£ 5,324.32	£ 5,680.12	£ 355.80	7%	VARIANCE EXPLANATION NOT REQUIRED
9	Total fixed assets plus long term investments and assets	£ 7,588.00	£ 25,752.00	£ 18,164.00	239%	Amount incorrectly stated on previous AGAR
10	Total borrowings	£ -	£ -	£ -	0%	n/a

THREAPWOOD PARISH COUNCIL

FIXED ASSETS REGISTER AS AT 31ST MARCH 2026

No.	Threapwood Parish Council Asset Details	Location Held	Date Acquired	Disposal Date	Original Purchase Cost of Asset	Insured	Register	ADJUSTMENTS 2023/24		ASSETS
								Disposals	Additions	2023/24
1	Notice Board	Sarn Road				YES				£ -
2	Seat	The Green				YES				£ -
3	Notice Board	Village shop				NO				£ -
4	Defibrillator	Village shop	07/07/2017		£ 1,505.00	YES	£ 1,600.00			£ -
5	War Memorial & Street Furniture					YES	£ 24,000.00			£ -
6	Speedgun		Jan-2025		£ 151.99	NO	£ 151.99			£ -
7										£ -
8										£ -
9										£ -
TOTAL							£ 25,751.99	£ -	£ -	£ -

The Original cost of the Fixed Asset is used for the purposes of the Annual Audit.

BANK RECONCILIATION FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026Bank Account(s):

Current Account Balance as at 31/03/26	£	3,801.41	
Deposit Account Balance as at 31/03/26	£	1,968.71	
			£ 5,770.12

Less unpresented cheques (list):

Chorlton Village Hall	-£	60.00	
Chorlton Village Hall	-£	30.00	
			£ 90.00
<u>Add uncleared payment (list):</u>			£ -

Add Petty Cash:

£ -

Add Short term Investments (these are interest bearing accounts only, all investments whose capital value changes over time are long term investments and must be included in fixed assets):

(note: a market value for investments should be obtained)

£ -

Total**£ 5,680.12**

What is the figure in Box 8 in Section 1 of the Annual Return?

£ 5,680.12

Does the total equal Box 8 in Section 1 of the Annual Return? Yes / No

YES

If No, there is an error in this statement, as you must be able to verify the figure in box 8.

Date	Details	TOTAL	VAT REFUND	DETAILS OF RECEIPTS			
				Precept	Misc	Vat Refund	Interest
	Precept	£ 5,250.00	£ -	£ 5,250.00			
15/05/2025	VAT claim	£ 135.98				£ 135.98	
30/05/2025	Bank compensation	£ 200.00			£ 200.00		
TOTAL INCOME		£ 5,585.98	£ -	£ 5,250.00	£ 200.00	£ 135.98	£ -

28/01/2026	Chorlton Village Hall	489	£ 60.00	s.111	£ -					£ 60.00							
28/01/2026	P Holland (webiste for History Group)	490	£ 19.32	s.111	£ -						£ 19.32						
06/03/2026	Payroll Services	DD	£ 12.00	s.111	£ 2.00								£ 10.00				
31/03/2026	R Shackleton Salary Mar 2026	486	£ 196.05	lga 112-119	£ -		£ 196.05										
25/03/2026	Running Costs	494	£ 26.53	s.111	£ 3.00	£ 23.53											
25/03/2026	Chorlton Village Hall	495	£ 30.00	s.111	£ -					£ 30.00							
TOTAL EXPENDITURE			£ 5,266.46		£ 147.22	£ 211.07	£ 2,389.60	£ 583.00	£ 101.01	£ 496.24	£ 180.00	£ -	£ 540.82	£ 457.60	£ 110.00	£ 40.00	£ 60.00