

EATON AND ECCLESTON PARISH COUNCIL

Notes:-

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|----|---------------------|---|----------------|
| 1/ | Insurance:- | Public Liability: | £12,000,000.00 |
| | | Employers Liability:- | £10,000,000.00 |
| | | Fidelity Guarantee:- | £250,000.00 |
| 2/ | 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. | |
| 3/ | VAT:- | Claim submitted using form VAT 126 on 13/04/26 for the sum of £98.86 | |

EATON AND ECCLESTON PARISH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Receipts

Balance b/f as at 1st April 2025		£	
Current Account	£	100.00	
Deposit Account	£	4,429.64	
Annual Precept	£	9,500.00	
HMRC Vat Refund	£	343.09	
Bank interest (deposit account)	£	98.04	
			£ 14,470.77

Payments

Clerks Salary		£	2,309.94
Running Costs	£	146.22	
Annual Subs	£	81.30	
Insurance	£	263.60	
Parish Maintenance	£	4,300.36	
Internal Audit	£	249.00	
Website	£	300.00	
Christmas Trees	£	490.00	
Royal British Legion	£	104.17	
Speedgun	£	14.25	
ICO	£	-	
VAT Paid	£	98.86	
			£ 14,470.78

Balance to be c/f as at 31st March 2026		£	
Current Account	£	100.00	
Deposit Account	£	6,013.08	

Bank Reconciliation

Balance b/f as at 1st April 2025		£	
Current Account	£	100.00	
Deposit Account	£	4,429.64	
ADD Cash Book Receipts	£	9,941.13	
			£ 14,470.77
LESS Cash Book Payments	-£	8,357.70	
			£ 6,113.07
Balance to be c/f as at 31st March 2026	£	6,113.07	

Balance of Bank Accounts as at 31 March 2026		£	
Current Account	£	100.00	
Deposit Account	£	6,013.08	
LESS Cheques Not Cleared	_____		
Balance to be c/f as at 31st March 2026	£	6,113.08	

EATON AND ECCLESTON PARISH COUNCIL

COMPARISON OF PAYMENTS FOR 2024 - 25 AND 2025 - 26

Box No.		Year Ending 31-Mar-25	Year Ending 31-Mar-26	Amount of Variance	Variance %	Reason for Significant Variance
1	Balance Brought Forward					
	Current Account	£ 100.00	£ 100.00	£ -		
	Deposit Account	£ 5,892.89	£ 4,429.64	-£ 1,463.25	-24.83%	n/a
2	+ Annual Precept	£ 7,327.00	£ 9,500.00	£ 2,173.00	29.66%	n/a
3	+ Total Other Receipts	£ 166.96	£ 441.13	£ 274.17	164.21%	Increase in VAT reclaim made in 2025 / 26
4	- Staff Costs	£ 2,048.98	£ 2,309.94	£ 260.96	12.74%	n/a
5	- Loan Interest / Capital repayments	£ -	£ -	£ -		n/a
6	- All other payments					
	Running Costs	£ 98.66	£ 146.22	£ 47.56	48.21%	n/a
	Annual Subs	£ 79.60	£ 81.30	£ 1.70	2.14%	n/a
	Insurance	£ 260.93	£ 263.60	£ 2.67	1.02%	n/a
	Parish Maintenance	£ 3,913.28	£ 4,300.35	£ 387.07	9.89%	n/a
	Internal Audit	£ 231.00	£ 249.00	£ 18.00	7.79%	n/a
	Website	£ 300.00	£ 300.00	£ -	0.00%	n/a
	Elections Recharge	£ 90.50	£ -	-£ 90.50	-100.00%	One off payment made in 2024 / 25
	Contribution to speed limit	£ 1,461.37	£ -	-£ 1,461.37	100.00%	One off payment made in 2024 / 25
	Christmas Tree	£ -	£ 490.00	£ 490.00	100.00%	Paid 2024 - 25 invoice in 2025 / 26
	Royal British Legion	£ -	£ 104.17	£ 104.17	100.00%	One off donation made in 2025 / 26
	Speedgun costs	£ 129.80	£ 14.25	-£ 115.55	-89.02%	n/a
	VAT Paid	£ 343.09	£ 98.86	-£ 244.23	-71.19%	decrease in payments incurring VAT
		£ 6,908.23	£ 6,047.75	-£ 860.48	-12.46%	SEE ABOVE FOR EXPLANATION OF VARIANCES
7	= Balances carried forward	£ 4,529.64	£ 6,113.08			VARIANCE EXPLANATION NOT REQUIRED
	Current Account	£ 100.00	£ 100.00			VARIANCE EXPLANATION NOT REQUIRED
	Deposit Account	£ 4,429.64	£ 6,013.08			VARIANCE EXPLANATION NOT REQUIRED
8	Total cash and short term investments	£ 4,529.64	£ 6,113.08	£ 1,583.44	35%	VARIANCE EXPLANATION NOT REQUIRED
9	Total fixed assets plus long term investments and assets	£ 129.80	£ 129.80	n/a	n/a	Speedgun purchased 2024 / 25
10	Total borrowings	£ -	£ -	£ -	0%	n/a

EATON AND ECCLESTON PARISH COUNCIL

FIXED ASSETS REGISTER AS AT 31ST MARCH 2026

No.	Eaton and Eccleston Parish Council Asset Details	Location Held	Date Acquired	Disposal Date	Original Purchase Cost of Asset	Insured	ADJUSTMENTS 2024/25		ASSETS
							Disposals	Additions	2024/25
1	Speedgun	Charmans House	Oct-2024		£ 129.80	no			£ 129.80
2									£ -
3									£ -
4									£ -
5									£ -
6									£ -
7									£ -
8									£ -
9									£ -
TOTAL							£ -	£ -	£ 129.80

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 2026

Bank Account(s):

Current Account Balance as at 31/03/26

£ 100.00

Deposit Account Balance as at 31/03/26

£ 6,013.08

Less unpresented cheques (list):

Add uncleared payment (list):

£ -

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

£ 6,113.08

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

£ 6,113.08

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		DETAILS OF RECEIPTS			
				Precept	Highways	Vat Refund	Interest
07/04/2025	Precept	£ 9,500.00		£ 9,500.00			
15/04/2025	VAT refund	£ 343.09				£ 343.09	
30/04/2025	Bank Interest	£ 11.35					£ 11.35
30/05/2025	Bank Interest	£ 11.65					£ 11.65
30/06/2025	Bank Interest	£ 11.20					£ 11.20
31/07/2025	Bank Interest	£ 10.33					£ 10.33
29/08/2025	Bank Interest	£ 8.55					£ 8.55
30/09/2025	Bank Interest	£ 9.03					£ 9.03
31/10/2025	Bank Interest	£ 7.82					£ 7.82
28/11/2025	Bank Interest	£ 6.14					£ 6.14
01/01/2026	Bank Interest	£ 6.81					£ 6.81
30/01/2026	Bank Interest	£ 5.70					£ 5.70
27/02/2026	Bank Interest	£ 4.78					£ 4.78
31/03/2026	Bank Interest	£ 4.68					£ 4.68
TOTAL INCOME		£ 9,941.13	£ -	£ 9,500.00	£ -	£ 343.09	£ 98.04

Date	Details	Chq. No.	TOTAL	Power	VAT Paid	DETAILS OF PAYMENTS								S.137 Expenditure	
						Running Costs	Clerks Salary	Annual Subs	Insurance	Rent /	Donations	Village Maintenance	Sundries		Audit
12/04/2025	HMRC (Jan - Mar 2025)	627	£ 118.40	lga 112-119	£ -		£ 118.40								
12/04/2025	Christmas Tree	628	£ 250.00	LGA 1972 s.144	£ -								£ 250.00		
01/04/2025	Clerks Salary (Mar)	SO	£ 137.78	lga 112-119	£ -		£ 137.78								
01/04/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
01/05/2025	Clerks Salary (Apr)	SO	£ 137.78	lga 112-119	£ -		£ 137.78								
01/05/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
12/05/2025	Running Costs / backdated pay	629	£ 47.01	s.111	£ -	£ 35.31	£ 11.70								
12/07/2025	HMRC (Apr - Jun 2025) Quarter 1	630	£ 111.80	lga 112-119	£ -		£ 111.80								
12/05/2025	Zurich Insurance	631	£ 263.80	s.111	£ -			£ 263.80							
12/05/2025	CHALC - Annual Subscription	632	£ 66.30	s.111	£ -			£ 66.30							
12/05/2025	Reimburse J Middlehurst (£61.59 speedwatch project; £175.97 village	633	£ 237.56	s.111	£ 18.57							£ 204.74	£ 14.25		
02/06/2025	Clerks Salary (May)	SO	£ 137.78	lga 112-119	£ -		£ 137.78								
02/06/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
01/07/2025	Clerks Salary (Jun)	SO	£ 149.48	lga 112-119	£ -		£ 149.48								
01/07/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
10/07/2025	Running Costs / backdated pay	634	£ 45.08	s.111	£ 2.33	£ 19.35	£ 23.40								
10/07/2025	JDH Business Services Ltd	635	£ 288.80	s.111	£ 49.80										£ 249.00
10/07/2025	UK City Images	636	£ 300.00	s.111	£ -								£ 300.00		
01/08/2025	Clerks Salary (Jul)	SO	£ 149.48	lga 112-119	£ -		£ 149.48								
01/08/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
01/09/2025	Clerks Salary (Aug)	SO	£ 149.48	lga 112-119	£ -		£ 149.48								
01/09/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
01/10/2025	Clerks Salary (Sep)	SO	£ 149.48	lga 112-119	£ -		£ 149.48								
01/10/2025	Street Orderly	SO	£ 326.35	Highways Act s.96	£ -							£ 326.35			
08/10/2025	HMRC (Jul -Sep 2025) Quarter 2	637	£ 119.00	lga 112-119	£ -		£ 119.00								
08/10/2025	Running Costs / backdated pay	638	£ 96.43	lga 112-119 / s.111	£ 6.16	£ 61.59	£ 28.68								
08/10/2025	Royal British Legion (repay RS)	639	£ 125.00	s.137	£ 20.83								£ 104.17		£ 104.17
08/10/2025	Backdated Pay Street Orderly	640	£ 97.86	Highways Act s.96	£ -							£ 97.86			
03/11/2025	Street Orderly	SO	£ 342.66	Highways Act s.96	£ -							£ 342.66			
03/11/2025	Clerks Salary (Oct)	SO	£ 154.06	lga 112-119	£ -		£ 154.06								
01/12/2025	Street Orderly	SO	£ 342.66	Highways Act s.96	£ -							£ 342.66			
01/12/2025	Clerks Salary (Nov)	SO	£ 154.06	lga 112-119	£ -		£ 154.06								
02/01/2026	Street Orderly	SO	£ 342.66	Highways Act s.96	£ -							£ 342.66			
02/01/2026	Clerks Salary (Dec)	SO	£ 154.06	lga 112-119	£ -		£ 154.06								
02/01/2026	Rural England	SO	£ 15.00	s.111	£ -			£ 15.00							
15/01/2026	HMRC (Oct - Dec 2025) Quarter 3	641	£ 115.60	lga 112-119	£ -		£ 115.60								
15/01/2026	Running Costs	642	£ 31.14	s.111	£ 1.17	£ 29.97									
15/01/2026	G Vickers - Reimburse cost of Christmas Tree	643	£ 240.00	LGA 1972 s.144	£ -								£ 240.00		
02/02/2026	Street Orderly	SO	£ 342.66	Highways Act s.96	£ -							£ 342.66			
02/02/2026	Clerks Salary (Jan)	SO	£ 154.06	lga 112-119	£ -		£ 154.06								
02/03/2026	Street Orderly	SO	£ 342.66	Highways Act s.96	£ -							£ 342.66			
02/03/2026	Clerks Salary (Feb)	SO	£ 154.06	lga 112-119	£ -		£ 154.06								
TOTAL EXPENDITURE			£ 8,357.69		£ 98.66	£ 146.22	£ 2,308.94	£ 81.30	£ 263.60	£ -	£ -	£ 4,300.35	£ 908.42	£ 248.00	£ 104.17