

HANDLEY AND DISTRICT PARISH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Receipts		Payments	
Balance b/f as at 1st April 2025		Clerks Salary	£ 2,133.40
Current Account	£ 15,092.11	Running Costs	£ 232.45
Deposit Account	£ 5,681.68	CHALC Affiliation Fee	£ 89.70
Annual Precept	£ 3,752.00	Insurance	£ 230.90
HMRC Vat Refund	£ 166.73	Room Hire	£ 71.67
Bank interest (deposit account)	£ 54.03	Training	£ 25.00
		Internal Audit	£ 125.00
		Website	£ 300.00
		Defibrillator and cabinet	£ 966.00
		ICO	£ 47.00
		Village Appearance / Maintenance	£ 585.00
		Bench	£ 710.00
		VAT Paid	£ 378.58
		Balance to be c/f as at 31st March 2026	
		Current Account	£ 13,116.14
		Deposit Account	£ 5,735.71
	£ 24,746.55		£ 24,746.55

Bank Reconciliation			
Balance b/f as at 1st April 2025			Balance of Bank Accounts as at 31 March 2026
Current Account	£ 15,092.11		Current Account
Deposit Account	£ 5,681.68		£ 13,116.14
			Deposit Account
			£ 5,735.71
ADD Cash Book Receipts	£ 3,972.76		ADD Receipts not cleared
ADD Deposit Account Receipts	£ 24,746.55		£ -
	£ 24,746.55		LESS Cheques Not Cleared
LESS Cash Book Payments	-£ 5,894.70		£ -
	-£ 5,894.70		
Balance to be c/f as at 31st March 2026	£ 18,851.85		Balance to be c/f as at 31st March 2026
			£ 18,851.85

HANDLEY AND DISTRICT PARISH COUNCIL

COMPARISON OF PAYMENTS FOR 2024 - 25 AND 2025 - 26

Box No.		Year Ending		Amount of Variance	Variance %	Reason for Significant Variance
		31-Mar-25	31-Mar-26			
1	Balance Brought Forward					
	Current Account	£ 14,671.80	£ 15,092.11	£ 420.31		VARIANCE EXPLANATION NOT REQUIRED
	Deposit Account	£ 5,602.82	£ 5,681.68	£ 78.86		VARIANCE EXPLANATION NOT REQUIRED
2	+ Annual Precept	£ 3,752.00	£ 3,752.00	£ -	0.00%	variance less than 15% and / or £200
3	+ Total Other Receipts	£ 1,366.40	£ 220.75	-£ 1,145.64	-83.84%	CIL monies received 2024 / 25
4	- Staff Costs	£ 2,021.30	£ 2,133.40	£ 112.10	5.55%	variance less than 15% and / or £200
5	- Loan Interest / Capital repayments	£ -	£ -	£ -		n/a
5	- All other payments					
	Admin costs	£ 115.18	£ 232.45	£ 117.27	101.81%	variance less than 15% and / or £200
	Subscriptions	£ 87.40	£ 89.70	£ 2.30	2.63%	variance less than 15% and / or £200
	Insurance	£ 238.32	£ 230.90	-£ 7.42	-3.11%	variance less than 15% and / or £200
	Room hire	£ 70.75	£ 71.67	£ 0.92	1.30%	variance less than 15% and / or £200
	Training	£ -	£ 25.00	£ 25.00	100.00%	variance less than 15% and / or £200
	Internal audit	£ 125.00	£ 125.00	£ -	0.00%	variance less than 15% and / or £200
	web site costs	£ 300.00	£ 300.00	£ -	0.00%	variance less than 15% and / or £200
	Defibrillator and cabinet	£ -	£ 966.00	£ 966.00	100.00%	One off purchase 2025 - 26
	Information commissioner	£ 35.00	£ 47.00	£ 12.00	34.29%	variance less than 15% and / or £200
	Village Appearance / Maintenance	£ 493.10	£ 585.00	£ 91.90	18.64%	variance less than 15% and / or £200
	Bench	£ -	£ 710.00	£ 710.00	100.00%	One off purchase 2025 - 26
	Donations	£ 1,000.00	£ -	-£ 1,000.00	-100.00%	No donations made in 2025 - 26
	VAT Paid	£ 133.18	£ 378.58	£ 245.40	184.26%	Increase in items incurring VAT in 2025 / 26
		£ 2,597.93	£ 3,761.30	£ 1,163.37	44.78%	SEE ABOVE FOR EXPLANATION OF VARIANCES
7	= Balances carried forward	£ 20,773.79	£ 18,851.85	-£ 1,921.94		VARIANCE EXPLANATION NOT REQUIRED
	Current Account	£ 15,092.11	£ 13,116.14	-£ 1,975.97		VARIANCE EXPLANATION NOT REQUIRED
	Deposit Account	£ 5,681.68	£ 5,735.71	£ 54.03		VARIANCE EXPLANATION NOT REQUIRED
8	Total cash and short term investments	£ 20,773.79	£ 18,851.85	-£ 1,921.94		VARIANCE EXPLANATION NOT REQUIRED
9	Total fixed assets plus long term investments and assets	£ 4,329.67	£ 6,006.00	£ 1,676.33	39%	Bench and Defibrillator purchased in 2025 - 26
10	Total borrowings	£ -	£ -	£ -	0%	n/a

HANDLEY AND DISTRICT PARISH COUNCIL

FIXED ASSETS REGISTER AS AT 31ST MARCH 2026

No.	Handley Parish Council Asset Details	Location Held	Date Acquired	Disposal Date	Original Purchase Cost of Asset	Insured	Register			ADJUSTMENTS 2025/26		ASSETS
							2022/23	2023/24	2024/25	Disposals	Additions	2025/26
1	A41 Milton Green Notice Board	Milton Green	Feb-2016		Not known	yes	£ 250.00	£ 250.00	£ 250.00			£ 250.00
2	A41 Handley Notice Board	Handley Village	Not known		Not known	yes	£ 300.00	£ 300.00	£ 300.00			£ 300.00
3	Chowley Business Park Notice Board	Chowley Business Park	Jan-2018		£ 435.00	yes	£ 435.00	£ 435.00	£ 435.00			£ 435.00
4	Wood bus shelter	Handley Village	Not known	2017	Not known	defunct	£ -	£ -	£ -			£ -
5	Computer equipment	Clerks home	Apr-2015	2021	£ 1,004.34	yes	£ -	£ -	£ -			£ -
6	Obelisk	Handley Village	Jun-1905		Gifted free	yes	£ 1,172.00	£ 1,172.00	£ 1,172.00			£ 1,172.00
7	2 x village boundary signs	Handley Village	2009		£ 1,092.50	yes	£ 1,092.50	£ 1,092.50	£ 1,092.50			£ 1,092.50
8	Planter	Handley Village	Aug-2018		£ 456.00	yes	£ 456.00	£ 456.00	£ 456.00			£ 456.00
9	Laptop	Clerks home	May-2021		£ 624.17	yes	£ 624.17	£ 624.17	£ 624.17			£ 624.17
10	Boundary Stone	Golborne Village	Jan-2025		Gifted free	no	£ -	£ -	£ -			£ -
11	Defibrillator and external cabinet	Milton Green	Jul-2025			yes	£ -	£ -	£ -		£ 966.00	£ 966.00
12	Bench	Handley Village	Oct-2025		£ 710.00	yes	£ -	£ -	£ -		£ 710.00	£ 710.00
TOTAL							£ 4,329.67	£ 4,329.67	£ 4,329.67	£ -	£ 1,676.00	£ 6,005.67

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	£	13,116.14
Deposit Account Balance as at 31/03/26	£	5,735.71

Less unpresented cheques (list):Add uncleared payment (list):

	£	-
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CWaCAdd Petty Cash:

	£	-
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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)

	£	-
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Total

£	18,851.85
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What is the figure in Box 8 in Section 1 of the Annual Return?

£	18,851.85
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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	Highways	Vat Refund	deposit ac
07/04/2025	Precept	£ 3,752.00		£ 3,752.00			
15/04/2025	VAT refund	£ 166.73				£ 166.73	
		£ -					
TOTAL INCOME		£ 3,918.73	£ -	£ 3,752.00	£ -	£ 166.73	£ -

CIL	
Received 24 / 25	£ 1,287.54
LESS Spent 25 / 26	
bench	-£ 710.00
defib (contribution)	-£ 577.54
Balance of CIL	£ -

Date	Details	Chq. No.	TOTAL	Power	VAT Paid	DETAILS OF PAYMENTS								S.137 Expenditure		
						Running Costs	Clerks Salary	Annual Subs	Insurance	Rent	Donations	Training	Sundries		Audit	
01/04/2025	R Shackleton (Mar Salary)	SO	£ 135.50	Iga 112-119	£ -		£ 135.50									
12/04/2025	HMRC PAYE (Jan - Mar 2025)	651	£ 101.60	Iga 112-119	£ -		£ 101.60									
06/05/2025	R Shackleton (Apr Salary)	SO	£ 135.50	Iga 112-119	£ -		£ 135.50									
01/04/2025	UK City Images (website)	652	£ 300.00	s.111	£ -								£ 300.00			
20/05/2025	Running Costs	653	£ 42.01	s.111	£ -	£ 36.01	£ 6.00									
20/05/2025	Jake Gurr	654	£ 150.00	s.111	£ 25.00											£ 125.00
20/05/2025	CHALC (training / subs)	655	£ 114.70	s.111	£ -			£ 89.70				£ 25.00				
20/05/2025	Zurich insurance	656	£ 230.90	s.111	£ -				£ 230.90							
20/05/2025	R Shackleton (May Salary)	SO	£ 138.60	Iga 112-119	£ -		£ 138.50									
15/07/2025	London Hearts (defibrillator)	657	£ 1,159.20	Public Health Act 1936 s.234	£ 193.20								£ 966.00			
15/07/2025	Running Costs	658	£ 39.82	s.111	£ 5.51	£ 34.31										
15/07/2025	HMRC PAYE (Apr - Jun 2025)	659	£ 103.60	Iga 112-119	£ -		£ 103.60									
07/07/2025	R Shackleton (Jun Salary)	SO	£ 138.60	Iga 112-119	£ -		£ 138.50									
05/08/2025	R Shackleton (Jul Salary)	SO	£ 138.60	Iga 112-119	£ -		£ 138.50									
15/08/2025	ICO	dd	£ 47.00	s.111	£ -								£ 47.00			
01/09/2025	Barbour Institute	650	£ 20.48	s.111						£ 20.48						
05/09/2025	R Shackleton (Aug Salary)	SO	£ 138.50	Iga 112-119	£ -		£ 138.50									
16/09/2025	Backdated Pay / Running Costs	660	£ 42.72	Iga 112-119 / s.111	£ -	£ 16.12	£ 26.60									
12/10/2025	HMRC PAYE (Jul - Sep 2025)	661	£ 110.60	Iga 112-119	£ -		£ 110.60									
16/09/2025	Barbour Institute	662	£ 27.30	s.111	£ -					£ 27.30						
18/09/2025	reimburse A Carter for flowers	663	£ 23.00	s.111	£ -								£ 23.00			
06/10/2025	R Shackleton (Sep Salary)	SO	£ 138.50	Iga 112-119	£ -		£ 138.50									
05/11/2025	R Shackleton (Oct Salary)	SO	£ 142.90	Iga 112-119	£ -		£ 142.90									
18/11/2025	Running Costs	664	£ 73.97	s.111	£ 4.91	£ 69.06										
12/01/2026	HMRC PAYE (Oct - Dec 2025)	665	£ 107.00	Iga 112-119	£ -		£ 107.00									
18/11/2025	J Moseley (reimburse plaque and mole catching services)	666	£ 144.00	s.137	£ -								£ 144.00			£ 144.00
18/11/2025	Barbour Institute	667	£ 10.24	s.111	£ -					£ 10.24						
18/11/2025	G Turner (noticeboards maintenance)	668	£ 418.00	s.111	£ -								£ 418.00			
18/11/2025	Groundwork and Leisure Services Ltd (bench)	669	£ 852.00	PC Act 1957	£ 142.00								£ 710.00			
05/12/2025	R Shackleton (Nov Salary)	SO	£ 142.90	Iga 112-119	£ -		£ 142.90									
05/01/2026	R Shackleton (Dec Salary)	SO	£ 142.90	Iga 112-119	£ -		£ 142.90									
20/01/2026	Running Costs	670	£ 23.84	s.111	£ 1.17	£ 22.67										
20/01/2026	Barbour Institute	671	£ 13.65	s.111	£ -					£ 13.65						
05/02/2026	R Shackleton (Jan Salary)	SO	£ 142.90	Iga 112-119	£ -		£ 142.90									
17/03/2026	Running Costs	672	£ 61.07	s.111	£ 6.79	£ 54.28										
01/03/2026	R Shackleton (Jan Salary)	SO	£ 142.90	Iga 112-119	£ -		£ 142.90									
TOTAL EXPENDITURE			£ 5,894.70		£ 378.68	£ 232.45	£ 2,133.40	£ 89.70	£ 230.90	£ 71.67	£ -	£ 25.00	£ 2,608.00	£ 125.00		£ 144.00