

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 | | Variance £ | Variance % | Notes and guidance | Explanation required |
|---|-----------------|-----------------|------------|------------|---|--|
| | 31-Mar-25 | 31-Mar-26 | | | | |
| | | | | | 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 | 571,417.00 | 555,489.00 | | | 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 | 1,032,114.00 | 1,191,075.00 | 158961 | 15% | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. | Please explain within the relevant tab |
| 3. (+) Total other receipts | 970,254.00 | 948,276.00 | -21978 | -2% | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. | No explanation required |
| 4. (-) Staff costs | 847,198.00 | 919,911.00 | 72713 | 9% | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. | No explanation required |
| 5. (-) Loan interest/capital repayments | 0 | 0 | 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 | 1,171,098.00 | 947,894.00 | -223204 | -19% | 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 | 555,489.00 | 827,035.00 | | | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). | No explanation required |
| | Bal c/f checker | Bal c/f checker | | | | |
| 8. Total value of cash and short term investments | 568,880.00 | 761,144.00 | | | 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 | 7,256,362.00 | 7,070,477.00 | -185885 | -3% | 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. | Please explain within the relevant tab |
| 10. Total borrowings | 0 | 0 | 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

2024/25 1032114 2025/26 1191075

Difference 158961

% Change **15%** Yes explain

Use the table below to breakdown your explanation

| 2024/25 | £ | 2025/26 | £ | Difference | Explanation (Ensure each explanation is quantified) |
|--------------|----------------|----------------|---|---------------|---|
| 1,032,114.00 | | 1,191,075.00 | | 158961 | In consideration of the restrospective increased costs due to high inflation, the need to increase the level of reserves held, and increased commitments for long-term SLA funding agreements |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| | | | | 0 | |
| Total | 1032114 | 1191075 | | 158961 | |

All other payments

2024/25 2025/26

Difference
 % Change 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.

| 2024/25 | 2025/26 | Difference | Explanation (Ensure each explanation is quantified) | in Box 9 |
|--------------|------------------|--------------|---|----------|
| 46017 | 16915 | -29102 | Lower refurbishment, repair & maintenance costs at The Grove | |
| 8367 | 3958 | -4409 | Lower refurbishment, repair & maintenance costs at Town Hall | |
| 9355 | 6187 | -3168 | Lower training costs | |
| 138514 | 2325 | -136189 | Town Plan Projects lower in 2025/26 due to Town Clerk resigning and Town Surveyor stepping up until post filled | |
| 43630 | 0 | -43630 | No spending required for Town of Culture one off event | |
| 6996 | 4332 | -2664 | Re-election of Mayor meant lower initial costs, and event spending lower than budgeted. | |
| 2830 | 1295 | -1535 | Lower grounds maintenance costs at allotments | |
| 6532.71 | 4059 | -2473.71 | Market sweeping costs | |
| | | -33.29 | Miscellaneous | |
| Total | 262241.71 | 39071 | -223204 | |

Reserves

Box 7 827,035.00 Precept 1,191,075.00

| | £ | £ | £ |
|----------------------------|---|-----------|------------------------------|
| Earmarked reserves: | | | |
| Reserve 1 | | 2250 | |
| Reserve 2 | | 7376.29 | |
| Reserve 3 | | 2103.7 | |
| Reserve 4 | | 12500 | |
| Reserve 5 | | 48029.05 | |
| Reserve 6 | | 108185.29 | |
| Reserve 7 | | 86108.73 | |
| Reserve 8 | | 4000 | |
| Reserve 9 | | 3504.5 | |
| Reserve 10 | | 3000 | |
| Reserve 11 | | 3080 | |
| Reserve 12 | | 2069 | |
| Reserve 13 | | 5892.65 | |
| Reserve 14 | | 875.2 | |
| Reserve 15 | | 900 | |
| Reserve 16 | | 4000 | |
| Reserve 17 | | 4608.33 | |
| | | <hr/> | |
| | | | 298482.74 |
| General reserve | | 462660.74 | |
| | | <hr/> | |
| | | | 462660.74 |
| Total reserves | | | <hr/> <hr/> 761143.48 |
| | | | |
| Total Debtors | | -96407.58 | |
| | | | |
| Total Creditors | | 30516.78 | |
| | | | -65890.8 |
| | | | |
| Box 7 | | | <hr/> <hr/> 827034.28 |

Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

Applies to Accounting Statements prepared on an income and expenditure basis only

Please complete the highlighted boxes.

Name of smaller authority:

County area (local councils and parish meetings only):

There should only be a difference between Box 7 and Box 8 where the Accounting Statements within the AGAR have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Please note that all authorities using the income and expenditure basis should include either a VAT debtor or creditor in the table below.

| | 2025 | | 2026 | |
|--|--------------------|--------------------------|--------------------|--------------------------|
| | £ | £ | £ | £ |
| Box 7: Balances carried forward | | 555,488.95 | | 827,034.54 |
| Deduct: Debtors (enter these as negative numbers) | | | | |
| 1 | (76,747.79) | | (82,554.67) | |
| 2 | | | | |
| 3 | | | | |
| | <u>(76,747.79)</u> | | <u>(82,554.67)</u> | |
| Deduct: Payments made in advance (prepayments) (enter these as negative numbers) | | | | |
| 1 | (18,379.97) | | (13,852.91) | |
| 2 | | | | |
| | <u>(18,379.97)</u> | | <u>(13,852.91)</u> | |
| Total deductions | | (95,127.76) | | (96,407.58) |
| Add: Creditors (must not include community infrastructure levy (CIL) receipts) | | | | |
| 1 | 41,485.46 | | 21,176.78 | |
| 2 | | | | |
| | <u>41,485.46</u> | | <u>21,176.78</u> | |
| Add: Receipts in advance (must not include deferred grants/loans received) | | | | |
| 1 | 66,178.33 | | 9,340.00 | |
| 2 | | | | |
| | <u>66,178.33</u> | | <u>9,340.00</u> | |
| Total additions | | 107,663.79 | | 30,516.78 |
| Box 8: Total cash and short term investments | | <u>568,024.98</u> | | <u>761,143.74</u> |

Please use other page(s) to explain further

Debtors

2025 -76747.79

2026 -82554.67

Use the table below to breakdown your explanation

| 2025 £ | 2026 £ | Difference | Explanation (Ensure each explanation is quantified) |
|--------------|-----------------|-----------------|--|
| 59206.96 | 55087.67 | -4119.29 | Debtors - long term debtors of £459 written off in 2025-26. |
| 17540.83 | 27467 | 9926.17 | Stock - increased stock levels at West Bay Discover Centre & Tourist Information |
| 18379.97 | 13852.91 | -4527.06 | Prepayments |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| Total | 95127.76 | 96407.58 | 1279.82 |

Enter more lines as appropriate

Earmarked Reserves

| Account | Opening Balance | Income | Expenditure | Closing Balance |
|-----------------------------------|-------------------|------------------|------------------|-------------------|
| 320 EMR - Administration Salaries | 2,250.00 | 0.00 | 0.00 | 2,250.00 |
| 321 EMR - WI Hall Maintenance | 7,376.29 | 0.00 | 0.00 | 7,376.29 |
| 322 EMR - Sculpture Trail | 1,325.00 | 5,978.70 | 5,200.00 | 2,103.70 |
| 323 EMR- CCTV | 2,714.22 | 0.00 | 2,714.22 | 0.00 |
| 324 EMR - Neighbourhood Plan | 5,550.00 | 0.00 | 5,550.00 | 0.00 |
| 325 EMR - Service Level Agreement | 15,000.00 | 0.00 | 2,500.00 | 12,500.00 |
| 326 EMR - CIL pre 25-26 | 40,420.33 | 22,867.24 | 15,258.52 | 48,029.05 |
| 327 EMR - Delegated Functions | 108,185.29 | 0.00 | 0.00 | 108,185.29 |
| 328 EMR - WBDC | 80,370.29 | 12,265.44 | 6,527.00 | 86,108.73 |
| 329 EMR - BYCC | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 330 EMR - Allington Pond | 0.00 | 4,000.00 | 0.00 | 4,000.00 |
| 331 EMR - New Zealand Pond | 0.00 | 3,504.50 | 0.00 | 3,504.50 |
| 332 EMR - T/Hall Paint Restore | 0.00 | 3,000.00 | 0.00 | 3,000.00 |
| 333 EMR - West Bay Bus | 0.00 | 25,000.00 | 21,920.00 | 3,080.00 |
| 334 EMR - Askers Meadow Bench | 0.00 | 2,069.00 | 0.00 | 2,069.00 |
| 335 EMR - Christmas Cheer | 0.00 | 5,892.65 | 0.00 | 5,892.65 |
| 336 EMR - West Bay Car Boot | 0.00 | 875.20 | 0.00 | 875.20 |
| 337 EMR - River Monitoring | 0.00 | 900.00 | 0.00 | 900.00 |
| 338 EMR - Elections | 0.00 | 4,000.00 | 0.00 | 4,000.00 |
| 400 EMR - CIL 25-26 | 21,120.44 | 4,608.33 | 21,120.44 | 4,608.33 |
| | 299,311.86 | 94,961.06 | 95,790.18 | 298,482.74 |