

Claybrooke Magna Parish Council

Report On Annual Accounts 2025-26

1. The Parish Council's Annual Accounts are formulated on a Receipts and Payments basis in accordance with relevant audit regulations.
2. The Parish Council spent a total of £22,731.05 against a precept of £12,368.00. The overspend was due to the restoration of the village hall wall and the purchase of a new village sign. These were totally funded by grants from the HDC Community Fund grant. A VAT refund from expenditure in 2025/26 of £1648.87 was received. The precept increased this year by 3% in line with the agreed budget.
3. The largest items of expenditure was for the restoration of the village hall wall (£3850.00) and the purchase of a new village sign (£5870.00).
4. At the year end the Council held financial assets of £25,845.06 which represents an increase against 2024-25. There was a transfer of £2000.00 from the current account to the No 2 reserve account for the accrual for a new playground as and when required. Monies will continue to be added to this account in future years as funding cannot be guaranteed and the Parish Council is responsible for its continued maintenance and safety. The fixed asset schedule has been reviewed and updated.
5. The Joint Burial Committee (JBC) (responsible to the three parishes of Claybrooke Magna, Claybrooke Parva and Ullesthorpe) has finalised their accounts for 2025/26. The total income/expenditure and assets have been apportioned according to the percentage based on the number of electors in each village. The proportion for Claybrooke Magna is 33.2%.

Funds from the previous Joint Burial Board bank account has now been transferred to the Joint Burial Committee account.

6. The Parish Council Reserve Accounts continue to attract small amounts of interest reflecting the wider economic climate.
7. The Parish Council has no loans or finance agreements.
8. The Parish Council does not hold petty cash.
9. There were not any items raised at the last internal annual audit.
10. The Council's website is regularly updated with latest minutes, agendas and other new items.

Claybrooke Magna Parish Account Summary 2025-26

Receipts	2024/25	2025/26
Balance b/f	31343	24575
Precept	12008	12368
Bank Interest	223	205
Grants/Refunds	99324	11429
Total	142898	48577

<i>JBC</i>		3987
Total with JBC		52564

Expenditure:

Staff Costs	2313	2387
Reimbursement to staff	101	111
Other	115243	20233
Total	118323	22731

<i>JBC</i>		3507
Total with JBC		26238

Final Net Total	24575	25846
Grand Net total with JBC		26326

Proportion of Joint Burial Committee Income 2025/26		3987
Proportion of Joint Burial Committee Expenditure 2025/26		3507
Net proportion of Joint Burial Committee income		480

Bank Reconciliation

Name of Authority: Claybrooke Magna Parish Council
County Area – Leicestershire and Rutland

Financial Year ending 31st March 2026

Prepared by: Patricia Nunn – Parish Clerk/RFO

Date: 10th April 2026

Balance as per bank Statements as at 31st March 2026

Current account 5848

Reserve account (1) 6325

Reserve Account (2) 13672

Total 25845

Less unpresented cheques at 31.03.26 - 0

Net balance as at 31.03.26 £25845 (rounded to nearest £)

Section 137 Payments

Section 137 of the Local Government Act (as amended) 1972 allows Parish Councils to spend up to £11.10, for 2025/26 per elector for purposes for which they have no other specific statutory power to continue to build stronger relationships in the community.

The Section 137 calculation for the Council for year ending March 2026 is:

$$11.10 \times 539 = \text{£}5982.90$$

Total spending was £50.00 donation to Open Hands Charity on behalf of resident for donating electricity for the community Christmas lights on the village green; purchase of a new waste bin for the Jubilee path - £540.00; a new shovel for the salt bin £13.99 and £60.00 for 2 remembrance wreaths for the church and village hall . Total spend £663.99

Asset Schedule

As at 31 March 2026

Land and Property	
Village Hall (notionally owned by Parish Council)	250,000
Playground	6,000
Total	256,000

Other Assets:

Item	Value	Date Acquired	Date of Disposal	Notes
Notice Boards (2)	1523	2019		
Shed	525	2018		
Defibrillator	2,000	2016		
Salt Bin	350	2016		
Pic Nic tables x 2	400	2019		
Playground Seat	249	2021		
Playground Equipment	40,000	2021		
Bus Shelter	3,729	2004		
Main Road Seat	265	2008		
Milestone	950	Victorian		
Lawnmower	479	2011		
Village signs x 3 Please Drive Carefully	1420	2022		
Village Signs (3)	3,000	1998		
Village Green Seat	447	2008		
Village Hall Sign	500	2017		
Memorial VE Day plaque	980	2021		
Jubilee pathway bench	500	2025		
Jubilee pathway bin	540	2025		
Wooden village sign	5620	2026		
Total	84,263			

Total of all assets - £340,263

Proportion of Joint Burial Committee assets

Notice board	1195
Cemetery Bier House	3320
New cemetery land	9960
Total	14475

Grand total £354,738

Variations

1. The difference between year end cash at bank and annual net receipts /expenses figure is due to roundings.

Name of External Auditor:–

Moore UK

Completed by Patricia Nunn
Parish Clerk/RFO