

End of year Finance Report For Decision



Meeting Date: 31/03/2026

Title: **Finance Report**

Submitted by: Clerk and Responsible Financial Officer

Purpose of the report:

To seek approval of the accounts for the 2025/2026 financial year

Recommendations:

Approve the Report and specifically the reconciliation of Receipts and Payments

Receipts for the period 1st April 2025 to 31st March 2026.

RECEIPTS		Income Streams									
Date	Reference	Details	RVBC Precept	VAT Repay	RVBC Grants	LCC Grants	REPF	Sundry	Refunds		
07/04/25	accy055780	Precept 2025/26	9,750.00								
15/04/25	100388	HMRC VTR (01/12/23 to 31/03/25)		941.97							
06/05/25	00009441	VE Day Grant			500.00						
29/09/25	9441	Concurrent Grant			125.00						
26/01/26		Plexio UK Ltd								300.58	
31/03/26		Interest - savings account						0.21			
Total:			9,750.00	941.97	625.00	0.00	0.00	0.21	0.00	300.58	

R. S. Stewart

Dates	Details	Staff Costs			Administration Expenses						Amenity Expenses			REPF	VAT	Total	
		Salary	HMRC	Home Use & Expenses	General Admin.	Website/ emails	Room hire	General Costs	IT & Hardware	Insurance	Ground Maint.	Amenity Maint.	Sundry Expenses				Resident Fund
27/02/26	Clerk Salary Feb - Anna	67.70														67.70	
27/02/26	Clerk Salary Feb - Nina	227.32														227.32	
27/02/26	HMRC Month 2 tax		73.40													73.40	
28/02/26	Service charge				6.00											6.00	
02/03/26	Easy Websites (DD)					37.40									7.48	44.88	
11/03/26	HMRC PAYE payment - payment not received - authorised by Mike Hill		253.28													253.28	
11/03/26	Sabden parish Council - Lengthsman									72.00						72.00	
15/03/26	ICO subscription - GDPR, data protection				47.00											47.00	
30/03/26	HMRC PAYE		91.36													91.36	
31/03/26	Bank service charge						7.00									7.00	
31/03/2026	Nina Shaw wage	351.40														351.40	
	TOTALS:	4,360.84	991.40	201.69	1,017.06	509.53	105.00	260.94	675.00	779.75	1,399.88	346.77	231.67	200.00	1,112.50	663.00	12,855.03

Check: 12,855.03

R. Steyn

Payments for the period 1st April 2025 to 31st March 2026

DD = Direct Debit

Dates	Details	Staff Costs			Administration Expenses							Amenity Expenses			VAT	Total	
		Salary	HMRC	Home Use & Expenses	General Admin.	Website/ emails	Room hire	General Costs	IT & Hardware	Insurance	Ground Maint.	Amenity Maint.	Sundry Expenses	Resident Fund			REFF
01/04/25	Easy Websites (DD)					44.19										8.84	53.03
15/04/25	HMRC Cumberland - This should have been £43.00		48.00														48.00
29/04/25	LALC - annual subscription						55.94										55.94
30/04/25	Clerk - Salary	268.67															268.67
30/04/25	RFO - Salary	214.50															214.50
30/04/25	Unity Bank service charge						6.00										6.00
01/05/25	Easy Websites (DD)					44.19											53.03
09/05/25	VE Day Weekend (Clerk. Houghton)															8.84	53.03
09/05/25	Resident - Shackletons Plants for War Memorial															6.83	41.00
13/05/25	HMRC Cumberland 1 month tax		43.40										13.98				13.98
22/05/25	P+M Payroll Services - Charge						27.75									5.55	33.30
31/05/25	Unity Bank service charge						6.00										6.00
02/06/25	Easy Websites (DD)					44.19										8.84	53.03
02/06/25	The Parish Notice Board Company Inv 11931															222.50	1,335.00
02/06/25	RFO - Salary	171.50															171.50
02/06/25	Clerk. Houghton - Waterloo Timber for village repairs															9.17	55.00
02/06/25	Clerk - Salary	267.87															267.87
02/06/25	Accountant - David Swift				125.00												125.00
11/06/25	HMRC Cumberland		43.80														43.80
30/06/26	Unity Bank service charge						6.00										6.00
01/07/25	Easy Websites (DD)					47.49										9.50	56.99
01/07/25	Use It Computers - New Laptop									675.00						135.00	810.00
01/07/25	Clerk - Salary	267.87															267.87
01/07/25	RFO - Salary	128.90															128.90
14/07/25	HMRC Cumberland		86.40														86.40
31/07/25	RFO - Salary	128.90															128.90
31/07/25	Clerk - Salary	267.87															267.87
31/07/25	Unity Bank service charge						6.00										6.00
01/08/25	Easy Websites (DD)					47.49										9.50	56.99
13/08/25	HMRC Cumberland		86.40														86.40
19/08/25	HR Partner				72.00												72.00
22/08/25	PMM+M Payroll Services						27.75									5.55	33.30
29/08/25	Clerk - Salary	268.07															268.07
29/08/25	RFO - Salary	128.90															128.90
31/08/25	Unity Bank service charge						6.00										6.00
01/09/25	Easy Websites (DD)					47.49										9.50	56.99

Reconciliation of Receipts and Payments

£

Balance brought forward at 1st April 2025:

3,700.42

Add total receipts to date:

11,617.76

Less total payments to date:

12,855.03

Balance:

2,463.15

£

Bank Account - Balance at :31/03/2026

462.94

Savings account Account - Balance at :31/03/2026

2,000.21

Total of both bank accounts at : 31/03/2026

2,463.15

If these two figures are different an explanation is required.



Residents Fund - Summary

	£	
Total amount of fund transferred:	543.65	
<i>The above and initial donation was made on 27/09/23</i>		
Gross Expenditure April 2023 to 31 March 2024:	0.00	
Gross Expenditure April 2024 to 31 March 2025:	(200.00)	Xmas tree donation
Donations April 2024 to 31 March 2025:	265.00	
<i>The above donation was made on 03/07/2024</i>		
Balance as at 31/03/2025	608.65	
Gross Expenditure April 2025 to 31 March 2026:	(200.00)	Xmas tree donation
Balance at 31/03/26:	408.65	

Residents Fund (ring-fenced donation).

At the 6 September 2023 Council Meeting:

RESOLVED THAT COUNCIL:

a. Subject to consultation with members of the Wiswell Social Committee regarding signing off expenditure, approved that the Wiswell Resident's Fund could be transferred into the Council's Unity Trust Bank Account as set out in the report.

b. Authorise the Clerk to make the necessary arrangements for the transfer and ring-fencing of the funds and the required changes to the Council's Finance Report.

