

Birtsmorton Parish Council

Accounts for Year 1st April 2025 to 31st March 2026

Receipts

2024-25		2025-26
2112.00	Precept	2220.00
111.18	VAT Refund	213.06
300.00	Grants/Donations	387.50
247.50	Lengthsman	319.00
2.00	Nutshell	2.00
	Savings A/C Interest	14.22
2772.68	TOTAL	3155.78

Receipts & Payments Summary

2024-25		2025-26
6081.85	Brought forward	5842.00
2772.68	Add total receipts	3155.78
3012.53	Less total payments	3434.85
5842.00	TOTAL	5562.93

Payments

2024-25		2025-26
£		£
83.05	Administrative Costs	49.36
196.00	Insurance	196.00
170.42	CALC	173.28
42.50	Hall Hire	71.25
1100.00	Staff Costs	1140.00
8.50	Bank Charges	51.00
10.00	Printing	
35.00	ICO	47.00
	Website	260.00
0.00	Section 137 Grants	150.00
247.50	Lengthsman	319.00
800.00	Coombe Green Common	787.50
106.50	Contingency	
213.06	VAT on payments	190.46
0.00	Election	
3012.53	Total	3434.85

Bank Reconciliations

	£
Balance as at 31 3 2026	
Current A/C	548.71
Savings account Opened Sept 2025	5014.22
Total	5562.93

Notes:

1. Transferred £5000 to new savings account Sept 2
Payments on Financial Records is £8434.85
2. Restricted funds for computer equipment £222.66
3. Outstanding PAYE payment by DD (April) of £60
Clerk Salary £1200

Birtsmorton Parish Council
 30-95-41 00646519
 FY 2025/26 Financial Records

Date	Details	No.	Clear	Income	Expenditure	Precept	Others	Bramble clearance	lengthsman	Admin	Staff Costs	Grants Section 137	lengthsman	Contingency	Common	VAT Input
	Balance B/Fwd			5842.00		2218.00										
01-Apr	WCC Lengthsman		Y	22.00					22.00	4.25						
29-Apr	Bank Charge		Y		4.25											
14-May	MHDC 1/2 precept		Y	1110.00		1110.00										
15-May	CALC		1 Y		204.37					173.28						31.09
15-May	Zurich Insurance		2 Y		196.00					196.00						
15-May	Lengthsman Admin		3 Y		22.00								22.00			
15-May	Nutshell Rental 2025		Y		2.00		2.00									
15-May	Malvern Hills CAB Donation		4 Y		150.00							150.00				
30-May	Bank Charge		Y		4.25					4.25						
17-Jun	HMRC VAT		Y		213.06		213.06									
30-Jun	Bank Charge		Y		4.25					4.25						
28-Jul	Bank Charge		Y		4.25					4.25						
29-Aug	Bank Charge		Y		4.25					4.25						
08-Sep	Clerk 1st Quarter		5 Y		310.00					10.00	300.00					
10-Sep	Transfer to Savings A/C		Y		5000.00									5000.00		
26-Sep	MHDC 1/2 precept		Y	1110.00		1110.00										
19-Sep	Bank Charge		Y		4.25					4.25						
23-Oct	HMRC Paye		DD		100.00						100.00					
28-Oct	Bank Charge		Y		4.25					4.25						
15-Nov	Lengthsman		6 Y		121.00					10.00	200.00		121.00			
15-Nov	Clerk 2nd Qtr		7 Y		210.00											
17-Nov	WCC Lengthsman		Y	121.00					121.00							
14-Nov	ICO		DD		47.00					47.00						
28-Nov	Bank Charge		Y		4.25					4.25						
29-Dec	Bank Charge		Y		4.25					4.25						
23-Jan	HMRC PAYE		DD		80.00						80.00					
21-Jan	Parish Online Website		9 Y		260.00					260.00						
30-Jan	Bank Charge		Y		4.25					4.25						
09-Feb	Clerk 3rd		10 Y		230.00					10.00	220.00					
09-Feb	Clerk 3rd		11 Y		71.50								71.50			
09-Feb	Lengthsman		Y	71.50					71.50							
24-Feb	WCC Lengthsman		Y		4.25					4.25						
02-Mar	Bank Charge		Y		4.25					4.25						
19-Mar	Coombebn Contractor		12		945.00										787.50	
12-Mar	Coombe Green Friends		13		387.50			387.50			240.00					157.50
19-Mar	Clerk 4th Qtr		14		261.23					19.36	240.00					
19-Mar	Hall Hire		14		71.25					71.25						1.87

19-Mar	Lengthsman	15																		
24-Mar	WCC Lengthsman		104.50							104.50										
30-Mar	Bank Charge			4.25							4.25									
			3141.56	8434.85	2220.00	215.06	387.50	319.00	847.89	1140.00	150.00	319.00	5000.00	787.50	190.46					
			£																	

8434.85

Balance B/F 5842.00
 Add Income 3141.56
 Less Expenditure 8434.85
 Balance to date 548.71

Explanation of variances – pro forma

Name of smaller authority: **Birstonorton Parish Council**
 County area (local councils and parish meetings only): **Worcestershire**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- Variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year.
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2024/25	2025/26	Variance	Variance	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	6,082	5,842			NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	2,112	2,220	108	5.11%	NO		
3 Total Other Receipts	660	936	276	41.82%	YES		Vat 102 Donations 88 Lengthsman 72 Interest 14
4 Staff Costs	1,100	1,140	40	3.64%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,912	2,295	383	20.03%	YES		Calc 3 Hlth 29 Bank 42 ICO 12 Website 260 Grants 150 Lengthsman 71 Admin 34 Printing 10 Coombe Green 12 Contingency 106 VAT 22)
7 Balances Carried Forward	5,842	5,563			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	5,842	5,563					
9 Total Fixed Assets plus Other Long Term Investments	500	500	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Birtsmorton Parish Council

Schedule of Fixed Assets at 31st March 2026

Ref	Description	Indentification	Value £	Custodian	Disposal
1	Small parcel of land	The Nutshell	500		
1/2 share	Canon Printer Purchased Jan 2020 £76.18	1/2 share with Castlemorton PC			Depreciated
			500		