Haydon Wick Parish Council

Unaudited Financial Statements
For the year ended 31st March 2026

Prepared by Jodie Smart, Smart Public Finance
(For internal use only)

Haydon Wick Parish Council
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Haydon Wick Parish Council
Council Information
31st March 2026

Chairman
Cllr Vinay Manro

Councillors
Cllr Junab Ali
Cllr Richard Hailstone
Cllr Steve Heyes
Cllr Jacqueline Ireland
Cllr John Jackson
Cllr Leigh Jackson
Cllr Adam John
Cllr Omkar Munagala
Cllr Ayo Jimmy
Cllr Paul Park
Cllr Bose Patrick-Okoh
Cllr Rebecca Ross
Cllr Alex Roupelis
Cllr Leanne Stevenson
Cllr Roy Worman

Chief Officer/Clerk & RFO
Georgina Morgan Denn BA (Hons), FSLCC

External Auditors
PKF Littlejohn LLP
SBA Team
15 Westferry Circus
Canary Wharf
London
E14 4HD

Internal Auditors
Darkin-Miller Limited
24e Deverel Road
Dorchester
Dorset
DT2 9UD

Haydon Wick Parish Council
Statement of Accounting Policies
31st March 2026

Auditors
The name and address of the External Auditors is provided for information only.
These Statements are not subject to audit and the External Auditors have no responsibility for them.

Fixed Assets
All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefit to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by JPAG. The year-end values are stated on the following basis: land, operational properties and other operational assets are reported in notes to the accounts at cost (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previously reported at current insurance values) certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

Revenue Grants
Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as earmarked reserves.

Debtors and Creditors
The Council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax
Income and expenditure exclude any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments
The Council holds a public works loan, taken out during the financial year. There have been no repayments to said loan during the financial year.

Reserves
The Council maintains certain reserves to meet general and specific future expenditure. The purpose of the Council's reserves is explained in note 9.

Interest Income
All interest receipts are credited to income.

Pensions
The pension costs that are charged against precept in the Council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees. These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations. The actuarial valuation was received in March 2022 and the change in contribution rates as a result of that valuation took effect from 1st April 2025.

Rounding
All figures are rounded to the nearest whole pound and as such there may be minor rounding errors.

Haydon Wick Parish Council
Income & Expenditure Account
31st March 2026

Haydon Wick Parish Council

Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Operating Income	
1,198,139	Administration	1,413,853
5,194	Office Expenditure	7,552
3,151	Leisure Gardens	2,394
10,403	Parks & Open Spaces	12,050
2,109	Newsletter	2,740
9,502	Community Development	10,035
4,386	Community Transport	5,079
743,064	Capital Projects	0
1,975,947	Total Income	**1,453,702**
	Running Costs	
327,772	Administration	367,607
18,037	Office Expenditure	22,681
5,702	Grants	5,000
29,027	Play Areas	77,525
523	Leisure Gardens	2,431
622,224	Parks & Open Spaces	784,474
11,505	Newsletter	11,277
116,654	Community Development	115,437
4,383	Community Transport	4,327
489,127	Capital Projects	184,398
1,624,954	Total Expenditure	**1,575,156**
	General Fund Analysis	
366,445	Opening Balance	354,275
1,975,947	Plus : Income for Year	1,453,702
2,342,391		1,807,977
1,624,954	Less : Expenditure for Year	1,575,156
717,437		232,821
363,162	Transfers TO / FROM Reserves	(187,487)
354,275	**Closing Balance**	**420,308**

Haydon Wick Parish Council
Balance Sheet
31st March 2026

07/05/2026 | **Haydon Wick Parish Council**

19:42 | **Balance Sheet as at 31/03/2026**

31st March 2025					31st March 2026
		Current Assets			
3,194		Debtors	2,273		
684		Other Debtors	2,931		
10		Allotment Debtors	149		
32,933		VAT Control A/c	14,182		
25,056		Prepayments	23,140		
585,258		HSBC Current Bank A/c	14,353		
0		HSBC Business Account	0		
225,948		CCLA Investment Account	703,349		
20		Float	20		
1,000		Staff Loans	300		
874,104				**760,698**	
	874,104	**Total Assets**			**760,698**
		Current Liabilities			
20,585		Creditors	23,780		
200		Bonds	200		
12,637		Accruals	13,455		
12,625		HMRC Contributions	16,693		
13,195		Pension Contributions	13,747		
484		R'cts in Advance (Mem Bench)	323		
2,205		Receipts in Advance	2,409		
676		Charity Donations	47		
62,607				**70,655**	
	811,497	**Total Assets Less Current Liabilities**			**690,043**

Haydon Wick Parish Council
Balance Sheet
31st March 2026

811,497	**Total Assets Less Current Liabilities**	690,043
	Represented By	
354,275	General Reserves	420,308
9,924	EMR CIL	9,924
1,500	EMR Staff Development	1,500
11,548	EMR Elections	17,548
19,182	EMR Play Area final	1,701
10,886	EMR Arboricultural Work	10,886
10,000	EMR Community Bus	24,000
250	EMR Emergency Planning	250
5,000	EMR CCTV Infrastructure	5,000
22	EMR Defib Maintenance	22
6,099	EMR Leisure Gardens	6,136
37,500	EMR PWLB Loan Repayments	0
250	EMR Hybrid Meeting Tech	0
19,661	Grant GWCF Tadpole	19,661
1,250	Grant - Resilient Communities	1,250
20,057	EMR Play Surfaces	13,170
37,621	EMR GMF Contingency	34,756
4,510	EMR Ride On Mower	19,023
1,014	EMR Mini Bus Wrapping	1,014
7,011	EMR Street Sweeper	10,893
253,936	EMR GMF PWL Balance	82,550
0	EMR Community Project (EDF)	450
0	EMR GMF NNDR	10,000
811,497		**690,043**

Haydon Wick Parish Council
Notes to the Accounts
31st March 2026

1. Publicity

Section 5 of the Local Government Act 1986 requires the Council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2026
	£
Newsletter print, distribution and artwork	8,537
Community development marketing	668
Total	**9,205**

2. S.137 Expenditure and General Power of Competence

Haydon Wick Parish Council has acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, the Council does not exercise the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

3. Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant Property	**Rent p.a**
	£
Haydon Wick Bowls Club, Thames Avenue	1.00

Council as tenant

Landlord Property	**Rent p.a.**
	£
Parish Council Offices, Thames Avenue	2,590.00
Land for use as a bus shelter at Thames Avenue	1.00
Clary Road	1.00
Land at Primrose Close and Kelly Gardens	1.00
Blunsdon Road (Goodearl) Allotments	1.00
Public Open Spaces/Recreational Areas:	
Land at the Brow	1.00
Cloverlands	1.00
Thames Avenue	1.00
Trent Road	1.00
Lyddon Way	1.00
Pond Street	Nil
Capesthorne	Nil
Little Copse	Nil
Brookfield	Nil
Heaton Close	Nil
Village Green	Nil
Gaynor Close	Nil
Mazurek Way	Nil
Luna Close	Nil
Havesham	Nil
Voyager Drive	Nil
Galloway Road	Nil
Permissive footpath and landscaping Deben Crescent/Pond St	1.00
Total	**2,600.00**

4. Pensions

For the year of account, the Council's contributions equal 19.7% of employees' pensionable pay. These contributions will reduce to 17.7% in 2026/27.

5. Fixed Assets - Additions and Disposals

Additions	**2026**	**2025**
	£	**£**
During the year the following assets were purchased:		
Land & Buildings	Nil	Nil
Vehicles	Nil	Nil
Parks & Open Spaces Inventory	8,049	3,255
Play Areas (inc. surfacing)	60,550	6,220
Street Furniture	6,429	191
Parish Office	3,297	1,226
Grounds Maintenance Facility	12,740	1,973
Councillor Devices	0	157
Total	**91,065**	**13,023**

Disposals		
During the year the following assets were disposed of:		
Land & Buildings	Nil	Nil
Vehicles	42,113	32,287
Parks & Open Spaces Inventory	4,910	5,937
Play Area (inc. surfacing)	Nil	Nil
Street Furniture	Nil	Nil
Parish Office	3,887	130
Grounds Maintenance Facility	Nil	Nil
Devices	Nil	Nil
Total	**50,910**	**38,354**

6. Fixed Assets

At 31 March 2026 the following assets were held:

The basis of valuation of the above assets is set out in the Statement of Accounting Policies. During the financial year a full review of the play area inventory was undertaken, leading to a restatement of the 2025 values.

	2026	**2025**
	£	**£**
	Cost	**Restated Cost**
Land & Buildings	470,003	470,003
Vehicles	48,618	90,731
Parks & Open Spaces Inventory	31,186	28,046
Play Areas (inc. surfacing) (2025 Restated)	906,988	846,438
Street Furniture	51,524	45,095
Parish Office	65,445	66,035
Grounds Maintenance Facility	14,713	1,973
Councillor Devices	4,693	4,693
Total (2024 Restated)	**1,593,170**	**1,553,014**

Haydon Wick Parish Council
Notes to the Accounts
31st March 2026

7. Debtors

	2026 £	2025 £
Debtors	2,273	3,194
Other Debtors	2,931	684
Allowance for Bad Debt	Nil	Nil
VAT Recoverable	14,182	32,933
Prepayments	23,140	25,056
Staff Loans	300	1,000
Total	**42,826**	**62,867**

8. Creditors and Accrued Expenses

	2026 £	2025 £
Creditors	23,780	20,585
Other Creditors	Nil	Nil
Accruals	13,455	12,637
Bond	200	200
Net Wages	Nil	Nil
HMRC Contributions	16,693	12,625
Pension Contributions	13,747	13,195
Receipts in Advance	2,409	2,205
Receipts in Advance (Memorial Benches)	323	484
Charity Donation	47	676
Total	**70,654**	**62,607**

9. Earmarked Reserves

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Haydon Wick Parish Council

Earmarked Reserves

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	Account	Opening Balance	Income	Expenditure	Closing Balance
319	EMR CIL	9,924.24	0.00	0.00	9,924.24
320	EMR Staff Development	1,500.00	0.00	0.00	1,500.00
323	EMR Elections	11,548.40	6,000.00	0.00	17,548.40
325	EMR Play Area final	19,181.91	1,701.10	19,181.91	1,701.10
328	EMR Arboricultural Work	10,886.02	0.00	0.00	10,886.02
329	EMR Community Bus	10,000.00	14,000.00	0.00	24,000.00
330	EMR Tadpole Ln Access & Allotm	0.00	47.58	47.58	0.00
336	EMR Emergency Planning	250.00	0.00	0.00	250.00
340	EMR CCTV Infrastructure	5,000.00	0.00	0.00	5,000.00
355	EMR Defib Maintenance	22.26	0.00	0.00	22.26
356	EMR Leisure Gardens	6,099.26	37.00	0.00	6,136.26
357	EMR PWLB Loan Repayments	37,500.00	0.00	37,500.00	0.00
358	EMR Hybrid Meeting Tech	250.01	59.51	309.52	0.00
359	Grant GWCF Tadpole	19,660.63	0.00	0.00	19,660.63
360	Grant - Resilient Communities	1,250.00	0.00	0.00	1,250.00
362	EMR Play Surfaces	20,057.22	13,170.26	20,057.22	13,170.26
365	EMR GMF Contingency	37,621.00	757.50	3,622.31	34,756.19
366	EMR Ride On Mower	4,509.92	14,513.08	0.00	19,023.00
367	EMR Mini Bus Wrapping	1,013.52	0.00	0.00	1,013.52
368	EMR Street Sweeper	7,011.24	3,881.56	0.00	10,892.80
369	EMR GMF PWL Balance	253,936.20	0.00	171,386.07	82,550.13
370	EMR Community Project (EDF)	0.00	450.00	0.00	450.00
371	EMR GMF NNDR	0.00	10,000.00	0.00	10,000.00
		457,221.83	**64,617.59**	**252,104.61**	**269,734.81**

10. Capital Commitments

The Council has no capital commitments as at 31st March 2026.

11. Contingent Liabilities

The Council had no contingent liabilities as at 31st March 2026 not otherwise provided for in these accounts.