

Bank Reconciliation up to 30/04/2026 for Cashbook No 1 - Unity Trust Bank

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
02/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
02/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
02/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
07/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
07/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
07/04/2026	BACs		61.54	61.54		R <input type="checkbox"/>	Receipt(s) Banked
08/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
10/04/2026	BACs		2,500.30	2,500.30		R <input type="checkbox"/>	Receipt(s) Banked
10/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
13/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
13/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
17/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
20/04/2026	BACs		30.77	30.77		R <input type="checkbox"/>	Receipt(s) Banked
21/04/2026	BACS	20.00		20.00		R <input type="checkbox"/>	Whimble Victory Hall
21/04/2026	BACS	656.11		656.11		R <input type="checkbox"/>	DALC
21/04/2026	BACS	643.20		643.20		R <input type="checkbox"/>	ProLawn
21/04/2026	BACS	324.00		324.00		R <input type="checkbox"/>	ProLawn
21/04/2026	BACS	420.00		420.00		R <input type="checkbox"/>	ProLawn
21/04/2026	BACS	204.00		204.00		R <input type="checkbox"/>	ProLawn
21/04/2026	BACS	621.60		621.60		R <input type="checkbox"/>	Rialtas Business Solutions Ltd
21/04/2026	BACS	225.00		225.00		R <input type="checkbox"/>	Parish and Town Auditing Serv
21/04/2026	BACS	26.17		26.17		R <input type="checkbox"/>	Source 4 Business Water
21/04/2026	BACS	847.10		847.10		R <input type="checkbox"/>	Amy Tregellas Clerk
21/04/2026	BACS	309.18		309.18		R <input type="checkbox"/>	HMRC
21/04/2026	TR2627001		1,464.59	1,464.59		R <input type="checkbox"/>	Receipt(s) Banked
30/04/2026	TRANSFER	7.00		7.00		R <input type="checkbox"/>	Unity Bank Service Charge
		<u>4,303.36</u>	<u>4,364.90</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation up to 30/04/2026 for Cashbook No 4 - Unity Trust Bank Savings AC 2

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
01/04/2026	BACs		15,173.50	15,173.50		R <input checked="" type="checkbox"/>	Receipt(s) Banked
21/04/2026	TR2627001	1,464.59		1,464.59		R <input checked="" type="checkbox"/>	Unity Trust Bank
		<u>1,464.59</u>	<u>15,173.50</u>				

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Unity Trust Bank

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank	30/04/2026		561.54
			<u>561.54</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			561.54
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			561.54
		Balance per Cash Book is :-	561.54
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 3 - Unity Trust Bank Savings

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank Savings Acc	30/04/2026		60,799.00
			<u>60,799.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			60,799.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			60,799.00
		Balance per Cash Book is :-	60,799.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 4 - Unity Trust Bank Savings AC 2

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Trust Bank Savings Acc 2	30/04/2026		31,788.20
			<u>31,788.20</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			31,788.20
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			31,788.20
		Balance per Cash Book is :-	31,788.20
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

**WHIMPLE PARISH COUNCIL
SCHEDULE OF PAYMENTS FOR MAY 2026**

<u>PAYMENTS</u>	Net Amount £	VAT £	Total Amount £
Whimple Victory Hall Hire; April 2026; invoice WVH-00443	£20.00	£0.00	£20.00
Pro Lawn; invoice 3808; Grass cutting Parish Field 11/05/26	£280.00	£56.00	£336.00
Clerk Salary May 2026	£846.90	£0.00	£846.90
Amount due to HMRC May 2026; made up of PAYE Income Tax £212.00; Employees NIC £0.95; Employers NIC £96.43	£309.38	£0.00	£309.38
Unity Trust Bank Fee - 01/04/26 to 30/04/26	£7.00	£0.00	£7.00 Will be debited on 31/05/26
<u>TOTAL ALL PAYMENTS</u>	£1,463.28	£56.00	£1,519.28

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For accessibility any resident requiring a document in Word format please contact the Parish Clerk

Whimple Parish Council Transfer Schedule - May 2026

Transfer

<u>From</u>	<u>To</u>	<u>Reason</u>	<u>Amount</u>
Unity Trust Bank Savings Account 2	Unity Trust Bank Current Account	Transfer money from the savings account into the current account to cover the May 2026 payment schedule Current account balance as at 12/05/26 is £561.54 Less £500 for current account balance = £61.54 Payment schedule £1,519.28 - £61.54 = £1,457.74	£1,457.74

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<u>100</u>	<u>Income</u>											
1076	Precept	28,443	28,443	0	0	30,347	0	30,347	15,174	0	0	0
1080	Bank Interest	100	1,432	0	0	800	0	800	0	0	0	0
1090	Allotment Income	750	743	0	0	600	0	600	400	0	0	0
1100	Grass cutting reimbursement	0	337	0	0	337	0	337	0	0	0	0
1120	CIL Income	0	886	0	0	0	0	0	0	0	0	0
1210	WACY Funding	0	2,023	0	0	0	0	0	0	0	0	0
	Total Income	29,293	33,865	0	0	32,084	0	32,084	15,574	0	0	0
	Movement to/(from) Gen Reserve	29,293	33,865			32,084		32,084	15,574	0		
<u>200</u>	<u>Expenditure</u>											
4000	Clerks Salary	9,960	10,114	0	0	10,757	0	10,757	847	0	0	0
4010	Payments to HMRC PAYE and NIC	2,600	3,745	0	0	0	0	0	0	0	0	0
4015	Income Tax (PAYE)	0	0	0	0	2,689	0	2,689	212	0	0	0
4020	National Insurance Conts	0	0	0	0	1,200	0	1,200	97	0	0	0
4060	Clerks Expenses	90	61	0	0	100	0	100	0	0	0	0
4065	Councillor Expenses	100	25	0	0	100	0	100	0	0	0	0
4070	Administration	700	1,242	0	0	0	0	0	0	0	0	0
4071	Finance System	0	0	0	0	518	0	518	518	0	0	0
4072	Website Email & Domain Name	0	0	0	0	454	0	454	0	0	0	0
4073	Data Protection Fee	0	0	0	0	55	0	55	0	0	0	0
4075	Document Management system	0	0	0	0	300	0	300	0	0	0	0
4080	Allotment Rent Expenditure	336	390	0	0	415	0	415	0	0	0	0
4090	Audit Fees	500	440	0	0	0	0	0	0	0	0	0

Continued on next page

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4091	Internal Audit fees	0	0	0	0	225	0	225	225	0	0	0
4092	External Audit fees	0	0	0	0	334	0	334	0	0	0	0
4100	Computer	200	0	0	0	0	0	0	0	0	0	0
4110	DALC	585	565	0	0	599	0	599	573	0	0	0
4120	Dog Bin Emptying	3,950	3,952	0	0	4,189	0	4,189	0	0	0	0
4140	Grounds Maintenance	5,000	4,541	0	0	5,000	0	5,000	1,326	0	0	0
4150	Hire of Victory Hall	250	195	0	0	250	0	250	20	0	0	0
4160	Insurance	2,400	931	0	0	2,400	0	2,400	0	0	0	0
4180	RBL Wreath	30	0	0	0	25	0	25	0	0	0	0
4200	Training	170	70	0	0	170	0	170	0	0	0	0
4210	Water Rates	350	295	0	0	0	0	0	0	0	0	0
4215	Water rates Recreation Ground	0	0	0	0	120	0	120	26	0	0	0
4216	Water Rates Allotments	0	0	0	0	300	0	300	0	0	0	0
4240	Essential Repairs	2,000	210	0	0	1,200	0	1,200	0	0	0	0
4250	Community Grants	500	449	0	0	600	0	600	0	0	0	0
4255	Donation	0	400	0	0	0	0	0	0	0	0	0
4270	Bank Service Charge	72	73	0	0	84	0	84	7	0	0	0
4280	General Maintenance	0	2,435	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	29,793	30,132	0	0	32,084	0	32,084	3,851	0	0	0
6000	plus Transfer from EMR	0	2,160	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(29,793)	(27,972)			(32,084)		(32,084)	(3,851)	0		
<u>999</u>	<u>VAT Data</u>											
115	VAT on Receipts	0	3,443	0	0	0	0	0	2,500	0	0	0

Continued on next page

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		<u>Budget</u>	<u>Actual</u>	<u>Brought Forward</u>	<u>Net Virement</u>	<u>Agreed</u>	<u>EMR</u>	<u>Total</u>	<u>Actual YTD</u>	<u>Agreed</u>	<u>EMR</u>	<u>Carried Forward</u>
	Total Income	0	3,443	0	0	0	0	0	2,500	0	0	0
515	VAT on Payments	0	2,493	0	0	0	0	0	452	0	0	0
	Overhead Expenditure	0	2,493	0	0	0	0	0	452	0	0	0
	Movement to/(from) Gen Reserve	0	949			0		0	2,048	0		
	Total Budget Income	29,293	37,308	0	0	32,084	0	32,084	18,074	0	0	0
	Expenditure	29,793	32,625	0	0	32,084	0	32,084	4,303	0	0	0
	Net Income over Expenditure	-500	4,683	0	0	0	0	0	13,770	0	0	0
	plus Transfer from EMR	0	2,160	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(500)	6,843			0		0	13,770	0		

Whimble Parish Council

End of Year Community Infrastructure Levy (CIL) statement for the 2025/26 financial year

Receipts	£	£
Balance brought forward from 2023/24	4844.97	
CIL received in 2024/25 - May 2024	5085.00	
CIL received in 2024/25 - October 2024	15158.55	
CIL received in 2025/26 - April 2025	886.08	
Total CIL Receipts	25974.60	
Payments		
CIL spent during 2025/26		0.00
CIL Returned to EDDC		0.00
Total CIL Payments		0.00
Total CIL remaining as at 31/03/26	25974.60	

*Note: The CIL funding of £25,974.60 is currently in an Earmarked Reserve for the Play Area Project
The total received to date is now £25,974.60 which matches the amount listed on the EDDC website*

Signed:

Parish Clerk & RFO

Parish Council Chair

Date:

WHIMPLE PARISH COUNCIL FINANCIAL REPORT FOR THE 2025/26 FINANCIAL YEAR

Overview

Whimple Parish Council (WPC) remains in a sound financial position.

WPC prepared a detailed budget of £29,793 for the 2025/26 financial year and to set the precept at £28,443, which meant that the Band D total would be £38.11 (an increase of £1.75 or a 4.80% increase).

Budget details:

Receipts (i.e. Income) was set at £29,293

This was made up of the precept of £28,443, bank interest of £100 and allotment fees of £750.00.

Payments (i.e. Expenditure) was set at £29,793

The detailed categories within the payments budget can be found below in the section relating to actual expenditure.

The difference of £500 (expenditure £29,793 – Income £29,293) was taken from reserves to set a balanced budget.

Actual receipts in 2025/26

During the year, the actual amount of money that came into the Council was £37,307 which was better than the budget of £29,293:

	Budget	Actual
Precept	£28,443	£28,443
Bank Interest	£100	£1,432
Allotment Income	£750	£743
Grass cutting reimbursement	Nil	£337
Community Infrastructure Levy Funding	Nil	£886
WACY Funding	Nil	£2023
VAT Reclaim for 2024/25	Nil	£1,450
VAT Reclaim for 2022/23	Nil	£1,993
Total	£29,293	£37,307

Notes:

Precept

The amount of precept received by the Council was the amount budgeted.

Bank Interest

In October 2025 the Council took the decision to open second savings account and to transfer all but £500 from the current account into the savings account. This, and the interest rates not dropping as much as anticipated, meant that the Council earned £1,432 interest compared to the budget of £100.

Allotment Income

The amount of allotment income was pretty much on budget.

Grass cutting reimbursement

The Council received an amount of £337 from Devon County Council for the cutting of visibility splays during the 2025/26 financial year. The Council had not included this in the budget as there was a suggestion the payment would no longer be made to Parish Councils.

Community Infrastructure Levy (CIL) income

During the 2025/26 financial year, the Parish Council received £886 of CIL from East Devon District Council (EDDC). This money has been added to the earmarked reserve for the Town Lane project.

WACY funding

The former WACY Group gave the Council £2,023 on the proviso that it be used to install a goal mouth in the Parish Field. This funding was added to a separate Earmarked Reserve.

VAT Reclaim

The Council reclaimed the amount of £1,450 VAT from the HMRC for VAT expenditure incurred during the 2024/25 financial year. An additional amount of £1,993 was reclaimed relating to the 2022/23 financial year after it was found that it had not previously been reclaimed.

In summary, the Council budgeted income of £29,293 but actually received £37,307 during 2025/26, resulting in £8,014 more income than anticipated.

To link the receipts back to the Annual Governance and Accountability Return for 2025/26 the split between the precept and total other receipts is, as follows:

Precept = £28,443

Total other receipts = £8,864

Total = £37,307

Actual expenditure in 2025/26

During the year, the actual amount of expenditure incurred by the Council was £32,626 and was more than the budgeted expenditure of £29,793:

	Budget	Actual
Clerk's salary	£9,960	£10,114
Payments to the HMRC	£2,600	£3,745
Clerks expenses	£90	£61
Councillor expenses	£100	£25
Administration	£700	£1,242
Allotment rent expenditure	£336	£390
Audit fees	£500	£440
Computer	£200	Nil
Subscriptions (DALC)	£585	£565
Dog & Litter Bin Emptying by EDDC	£3,950	£3,952
Grounds Maintenance work, i.e. grass cutting	£5,000	£4,541

Hire of Whimble Victory Hall for meetings	£250	£195
Insurance	£2,400	£931
Remembrance Sunday wreath	£30	Nil
Training	£170	£70
Water Rates	£350	£295
Essential Repairs	£2,000	£210
Community Grants	£500	£449
Donation to Whimble and Broadclyst Young Farmers	Nil	£400*
Unity Bank Service Charge	£72	£73
VAT on payments	Nil	£2,493
General Maintenance	Nil	£2,435*
Total	£29,793	£32,626

Items in red - money for some items was taken from Earmarked Reserves. See explanation below.*

Notes:

Clerk's Salary

The actual expenditure on the Clerk's Salary was overspent by £154 when compared to the budget. This was due to the Local Government Pay Award and the backdating of two SCP incremental raises going back to 2024, which had not been paid previously.

Payments to the HMRC for Income Tax (PAYE) and National Insurance Contributions

The actual figure was overspent by £1,145 when compared to the budget. This was due to the backdated incremental pay increase as well as the impact of the change to the level of National Insurance Contributions being paid.

Clerks Expenses

The Clerks expenses was underspent when compared to the budget. Expenses included Land Registry searches and stationery.

Councillor expenses

The councillor expenses related to the purchase of the Remembrance Wreath (which shows as zero against that budget line)

Administration

The administration budget was overspent by £542) when compared to the budget. The costs under this budget category are:

- Duplicate bank statements (for 2022/23 VAT reclaim) £48
- Finance system support & maintenance £345
- Website hosting & support costs £448
- Data Protection fee £52
- Defibrillator battery and pads £349

Allotment Rent Expenditure

This is the cost of rental of the land at Grove Road which is used for allotments, as the Council does not own this land. Exeter Diocese (landowners) completed a rent review during 2025/26 and put the price up again leading to an overspend of £54.

Audit Fees

The audit fees budget was underspent by £60. This included audit fees for both the Internal and External Audit process, which are legal requirements.

Computer

There was no expenditure against this budget during 2025/26

Devon Association of Local Councils (DALC) subscription

The DALC subscription was slightly underspent by £20 in 2025/26. The Council subscribes to DALC to ensure that it keeps up to date with legislation and best practice, as well as being able to get reduced rates on training for councillors and the Clerk.

Dog and Litter Bin Emptying

East Devon District Council provides this service for the Parish Council and had advised of a price increase in 2025/26. Prudent budget setting by the Council meant that there was a £2 difference between the budget and actual spend.

Grounds Maintenance

The grounds maintenance budget was underspent by £459 in 2025/26. This was due to the inclement weather during 2025/26 and the grass not being cut as often.

Hire of the Victory Hall

The budget for the hire of the Victory Hall for meetings was underspent by £55. The budget was set assuming that there would be one Planning meeting and one Council meeting each month (with the exception of August). However, the Council did not need to hold as many Planning Meetings as is it dependent on the planning applications coming forward from EDDC.

Insurance

The budget for insurance was underspent by £1,469. This was due to extra budget being factored in for the Parish Field Play Area and an inflationary increase. The Council market tested its Insurance for 2026/27 and found a better deal, saving in the region of £500 when compared to the previous providers quotation.

Training

There was an underspend of £100 against this budget during 2025/26.

Water Rates

The water rates budget includes Grove Road Allotments, Heberton Close Allotments and the Recreation Ground (Parish Field). The budget was underspent by £295. This was due to a new water meter being put in the Parish Field and the water companies actually reading the meters.

Essential Repairs

£210 of essential repairs were carried out in 2025/26. This related to the removal of barbed wire in the Parish Field which was exposed when the area was strimmed. It was considered an essential repair as members of the public and animals could have been injured by the barbed wire.

Community Grants

The Council was slightly underspend by £51 against this budget in 2025/26. The Council only received two applications for grant funding in 2025/26.

Bank Service Charge

The Council was pretty much on budget. In March 2026 the monthly bank service charge went from £6 to £7.

VAT on payments

The figures in the other budget categories show the expenditure as net of VAT. Any VAT goes into a separate VAT account on the finance system. This resulted in VAT of £2,493 in 2025/26, which was reclaimed from the HMRC in April 2026.

Donation

The Council paid a £400 donation to the Whimple and Broadclyst Young Farmers who cleared the Parish Car Park of overgrown weeds, foliage and brambles. This money was taken out of the Village Maintenance EMR.

General Maintenance

The spend of £2,435 was made up of:

- £500 repair of the Lomas Seat
- £125 repair to the 'Welcome to Whimple' signage knocked down by a careless driver
- £550 for the clearance of the riverbed and riverbank in The Square (£500 was from the Locality Budget EMR)
- £1,260 for the clearance of the Town Lane site (taken from the Town Lane project EMR)

So the actual spend on this code (excluding EMR) was £675

In summary, the Council budgeted payments/ expenditure of £27,461 but actually spent £24,266 in 2024/25. This resulted in an underspend of £3,195.

To link the expenditure back to the Annual Governance and Accountability Return for 2024/25 the split between staff costs and other payments is, as follows:

Staff costs (Clerks Salary and payments to HMRC) = £13,859

All other payments = £18,766

Total = £32,625

Year end position (31 March 2026)

Opening Balance (01/04/2025)	£74,696
(Add) Receipts in 2025/26	£37,307
(Less) Payments in 2025/26	£32,625
Closing Balance (31/03/2026)	£79,378

This gives an increase to reserves of £4,682

Reserves

The Reserves Policy and balances is a separate report on the Council agenda on 18 May 2026, but the balance of £79,378 as at 31 March 2026 is split between:

Earmarked Reserves

Money was set aside to complete several projects in 2025/26 and beyond, as follows:

- Village Maintenance = £4,600
- Neighbourhood Plan = £7,500
- Elections = £1,100
- Play Area Project (Parish Field) = £37,806

- Town Lane Project = £6,626
- Parish Field Goal Mouth = £2,023
- Defibrillator = £500

Total earmarked reserves are £60,155

General Reserves

The total in the General Reserves is £19,223.

However, £500 need to be removed as it was the balancing figure for the 2025/26 budget.

This takes the general reserves figure down to £18,723.