

15/04/2026

Upton & North Elmsall Parish Council Current Year

14:36

Balance Sheet as at 31st March 2026

31st March 2025

31st March 2026

31st March 2025		31st March 2026	
Current Assets			
1,458	Debtors	1,348	
6,697	VAT Control A/c	7,635	
0	VAT Amendment	5	
0	Prepayments	1,549	
27,831	Current A/c	8,147	
100,218	Base RateTracker A/c	91,785	
13	Business Premium A/c	0	
15	Pavilion	0	
6,870	Community A/c	9,237	
143,101		119,706	
143,101	Total Assets	119,706	
Current Liabilities			
0	Creditors	2,551	
9,435	Accruals	1,809	
0	Receipts in Advance	644	
9,435		5,004	
133,667	Total Assets Less Current Liabilities	114,702	
Represented By			
133,667	General Reserves	99,595	
0	EMR - School St Redevelopment	15,107	
133,667		114,702	

The above statement represents fairly the financial position of the authority as at 31st March 2026 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible
Financial

Date : _____

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration									
1058 Accounting Adjustments		0	3,557	0	(3,557)			0.0%	
1176 Precept		248,670	248,670	248,670	0			100.0%	
1190 Interest Received		1,573	1,318	600	(718)			219.7%	
1998 Insurance Claim -VAN		5,050	0	0	0			0.0%	
1999 Miscellaneous Income		60	0	50	50			0.6%	
Administration :- Income		255,353	253,545	249,320	(4,225)			101.7%	0
2000 Mileage - Staff		0	28	0	(28)		(28)	0.0%	
Administration :- Direct Expenditure		0	28	0	(28)	0	(28)		0
2001 Staff Clothing		66	0	350	350		350	0.0%	
2003 Mobile Phones		307	186	300	114		114	61.9%	
2009 HR Services		0	2,511	0	(2,511)		(2,511)	0.0%	
2010 H&S Services		0	802	0	(802)		(802)	0.0%	
4000 Salaries (Inc NI/PAYE)		81,388	83,482	85,000	1,518		1,518	98.2%	
4001 Staff Pension Administration		453	634	1,200	566		566	52.8%	
4002 Salary Administration		878	499	300	(199)		(199)	166.4%	
4003 Staff Pension Payment		4,253	2,988	4,800	1,812		1,812	62.3%	
4004 DON'T USE - Fuel Card Charges		1	0	12	12		12	0.0%	
4005 Portable Toilet Hire		0	617	0	(617)		(617)	0.0%	
4010 Staff Training		0	235	1,000	765		765	23.5%	
4015 Travel Expenses - Staff		355	0	0	0		0	0.0%	
4016 Refreshments		0	44	0	(44)		(44)	0.0%	
4020 Legal Fees		0	0	5,000	5,000		5,000	0.0%	
4021 Professional Fees		0	0	9,000	9,000		9,000	0.0%	
4022 Memberships & Subscriptions		1,319	1,152	1,000	(152)		(152)	115.2%	
4025 Audit Fees		920	1,025	2,000	975		975	51.3%	
4026 Account Charges		136	0	70	70		70	0.0%	
4032 Photocopier Lease		1,516	1,573	1,900	327		327	82.8%	
4035 Insurance		3,843	3,511	4,500	989		989	78.0%	
4040 Telephone & Broadband		1,044	1,511	1,200	(311)		(311)	125.9%	
4041 Photocopier Charges		730	656	1,000	344		344	65.6%	
4042 IT Support		3,272	3,420	3,360	(60)		(60)	101.8%	
4043 Bank Charges		68	138	102	(36)		(36)	135.8%	
4045 Postage		25	11	50	39		39	22.8%	
4046 Stationery		165	256	1,050	794		794	24.4%	
4047 Office Equipment		0	801	1,000	199		199	80.1%	
4049 Supplies		87	0	0	0		0	0.0%	
4050 Advertising & Publicity		0	40	500	460		460	8.0%	
4060 Website		204	1,244	250	(994)		(994)	497.6%	
4080 Debit Card Charges		0	2	0	(2)		(2)	0.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4105 Water Charges	2	0	0	0		0	0.0%	
4120 Equipment Purchases	40	1,215	1,000	(215)		(215)	121.5%	
4152 Cllrs Training	280	0	0	0		0	0.0%	
4244 Fuel Card Charges	10	13	12	(1)		(1)	110.0%	
4299 Miscellaneous Expenses	695	1	0	(1)		(1)	0.0%	
Administration :- Indirect Expenditure	102,056	108,565	125,956	17,391	0	17,391	86.2%	0
Net Income over Expenditure	153,297	144,952	123,364	(21,588)				
<u>102 Village Hall</u>								
1000 Hall Lettings	2,049	2,005	3,000	995			66.8%	
1999 Miscellaneous Income	0	6	0	(6)			0.0%	
Village Hall :- Income	2,049	2,011	3,000	989			67.0%	0
2002 Office & Cleaning Supplies	268	977	500	(477)		(477)	195.4%	
4024 Contractors	1,812	0	0	0		0	0.0%	
4027 Skip Hire	0	713	250	(463)		(463)	285.0%	
4049 Supplies	941	0	0	0		0	0.0%	
4099 Cleaning Equipment	177	281	100	(181)		(181)	280.7%	
4105 Water Charges	1,139	880	650	(230)		(230)	135.3%	
4107 Electricity Charges	7,293	5,226	6,000	774		774	87.1%	
4108 Gas Charges	3,320	2,510	5,000	2,490		2,490	50.2%	
4110 Maintenance - Security	35,501	1,173	600	(573)		(573)	195.5%	
4112 Waste Removal	540	0	0	0		0	0.0%	
4113 Maintenance - General	641	4,107	600	(3,507)		(3,507)	684.4%	
4115 Village Hall Improvements	0	6,071	7,000	929		929	86.7%	
4120 Equipment Purchases	3,226	633	600	(33)		(33)	105.6%	
4125 CCTV	0	3,628	0	(3,628)		(3,628)	0.0%	
4126 Licence Fees	0	273	400	127		127	68.3%	
4240 Refuse Collection	0	472	750	278		278	62.9%	
4299 Miscellaneous Expenses	0	136	500	364		364	27.3%	
Village Hall :- Indirect Expenditure	54,856	27,080	22,950	(4,130)	0	(4,130)	118.0%	0
Net Income over Expenditure	(52,807)	(25,069)	(19,950)	5,119				
<u>103 Civic & Governance</u>								
4150 Cllrs' Telephone Allowance	0	0	500	500		500	0.0%	
4151 Mileage - Cllrs	19	160	0	(160)		(160)	0.0%	
4155 Chair's Allowance	1,500	1,304	1,500	196		196	86.9%	
4160 Election Costs	0	9,863	12,000	2,137		2,137	82.2%	
Civic & Governance :- Indirect Expenditure	1,519	11,327	14,000	2,673	0	2,673	80.9%	0
Net Expenditure	(1,519)	(11,327)	(14,000)	(2,673)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
110 Grants & Donations								
4180 JBB Contribution	13,625	16,798	14,000	(2,798)		(2,798)	120.0%	
4190 Grants	0	11,500	10,000	(1,500)		(1,500)	115.0%	
4191 Donations	4,600	494	500	6		6	98.7%	
4195 Youth Provision	0	9,600	0	(9,600)		(9,600)	0.0%	
Grants & Donations :- Indirect Expenditure	18,225	38,392	24,500	(13,892)	0	(13,892)	156.7%	0
Net Expenditure	(18,225)	(38,392)	(24,500)	13,892				
120 Allotment - School Street								
1050 Allotment Rents	0	70	100	30			70.0%	
Allotment - School Street :- Income	0	70	100	30			70.0%	0
2006 School Street Re-Development	6,550	24,893	12,390	(12,503)		(12,503)	200.9%	9,310
4005 Portable Toilet Hire	250	0	0	0		0	0.0%	
4027 Skip Hire	0	238	400	163		163	59.4%	
4113 Maintenance - General	80	0	0	0		0	0.0%	
4120 Equipment Purchases	91	0	0	0		0	0.0%	
4299 Miscellaneous Expenses	150	0	100	100		100	0.0%	
Allotment - School Street :- Indirect Expenditure	7,121	25,130	12,890	(12,240)	0	(12,240)	195.0%	9,310
Net Income over Expenditure	(7,121)	(25,060)	(12,790)	12,270				
6000 plus Transfer from EMR	0	9,310	0	(9,310)				
Movement to/(from) Gen Reserve	(7,121)	(15,750)	(12,790)	2,960				
121 Allotment - Harewood Lane								
1050 Allotment Rents	789	785	1,900	1,115			41.3%	
1055 Allotment Key Deposits	10	45	40	(5)			112.5%	
Allotment - Harewood Lane :- Income	799	830	1,940	1,110			42.8%	0
2005 Pest Control	312	425	300	(125)		(125)	141.7%	
4005 Portable Toilet Hire	668	608	0	(608)		(608)	0.0%	
4024 Contractors	5,780	2,685	2,000	(685)		(685)	134.3%	
4027 Skip Hire	217	238	400	163		163	59.4%	
4105 Water Charges	1,156	1,554	1,014	(540)		(540)	153.2%	
4113 Maintenance - General	260	0	0	0		0	0.0%	
4120 Equipment Purchases	45	0	200	200		200	0.0%	
Allotment - Harewood Lane :- Indirect Expenditure	8,438	5,509	3,914	(1,595)	0	(1,595)	140.8%	0
Net Income over Expenditure	(7,640)	(4,679)	(1,974)	2,705				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
124 War Memorial								
4049 Supplies	18	0	0	0		0	0.0%	
4113 Maintenance - General	300	0	0	0		0	0.0%	
4299 Miscellaneous Expenses	197	0	150	150		150	0.0%	
War Memorial :- Indirect Expenditure	515	0	150	150	0	150	0.0%	0
Net Expenditure	(515)	0	(150)	(150)				
125 Rose Estate Playing Field								
4024 Contractors	6,947	2,960	1,050	(1,910)		(1,910)	281.9%	
4113 Maintenance - General	5,846	0	0	0		0	0.0%	
4120 Equipment Purchases	83,335	1,495	1,000	(495)		(495)	149.5%	
Rose Estate Playing Field :- Indirect Expenditure	96,127	4,455	2,050	(2,405)	0	(2,405)	217.3%	0
Net Expenditure	(96,127)	(4,455)	(2,050)	2,405				
6000 plus Transfer from EMR	40,000	0	0	0				
Movement to/(from) Gen Reserve	(56,127)	(4,455)	(2,050)	2,405				
126 OLD Allotments - Harewood Lane								
1050 Allotment Rents	52	0	0	0			0.0%	
OLD Allotments - Harewood Lane :- Income	52	0	0	0				0
Net Income	52	0	0	0				
127 Stable and Grazing Rent								
1052 Stable and Grazing Rents	6,431	6,631	5,000	(1,631)			132.6%	
Stable and Grazing Rent :- Income	6,431	6,631	5,000	(1,631)			132.6%	0
Net Income	6,431	6,631	5,000	(1,631)				
129 Grazing Field								
4024 Contractors	0	4,550	1,500	(3,050)		(3,050)	303.3%	
4105 Water Charges	217	1,726	500	(1,226)		(1,226)	345.2%	
4111 Grazing Field Maintenance	0	0	1,000	1,000		1,000	0.0%	
4113 Maintenance - General	0	0	2,200	2,200		2,200	0.0%	
Grazing Field :- Indirect Expenditure	217	6,276	5,200	(1,076)	0	(1,076)	120.7%	0
Net Expenditure	(217)	(6,276)	(5,200)	1,076				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>130</u>	<u>Stables</u>								
4113	Maintenance - General	0	1,200	1,100	(100)		(100)	109.1%	
	Stables :- Indirect Expenditure	<u>0</u>	<u>1,200</u>	<u>1,100</u>	<u>(100)</u>	<u>0</u>	<u>(100)</u>	<u>109.1%</u>	<u>0</u>
	Net Expenditure	<u>0</u>	<u>(1,200)</u>	<u>(1,100)</u>	<u>100</u>				
<u>132</u>	<u>Quarry Lane</u>								
1061	Lease Income	0	500	500	0			100.0%	
1999	Miscellaneous Income	240	0	0	0			0.0%	
	Quarry Lane :- Income	<u>240</u>	<u>500</u>	<u>500</u>	<u>0</u>			<u>100.0%</u>	<u>0</u>
	Net Income	<u>240</u>	<u>500</u>	<u>500</u>	<u>0</u>				
<u>134</u>	<u>Events</u>								
1054	Events Income	0	218	0	(218)			0.0%	
	Events :- Income	<u>0</u>	<u>218</u>	<u>0</u>	<u>(218)</u>				<u>0</u>
4049	Supplies	598	0	0	0		0	0.0%	
4235	Events	8,586	2,317	9,000	6,683		6,683	25.7%	
4299	Miscellaneous Expenses	122	0	0	0		0	0.0%	
	Events :- Indirect Expenditure	<u>9,306</u>	<u>2,317</u>	<u>9,000</u>	<u>6,683</u>	<u>0</u>	<u>6,683</u>	<u>25.7%</u>	<u>0</u>
	Net Income over Expenditure	<u>(9,306)</u>	<u>(2,099)</u>	<u>(9,000)</u>	<u>(6,901)</u>				
<u>135</u>	<u>Memorial Garden</u>								
4049	Supplies	18	0	0	0		0	0.0%	
4105	Water Charges	188	180	150	(30)		(30)	119.7%	
4113	Maintenance - General	0	469	1,000	532		532	46.9%	
4223	Plaques for Memorial Garden	132	0	0	0		0	0.0%	
	Memorial Garden :- Indirect Expenditure	<u>338</u>	<u>648</u>	<u>1,150</u>	<u>502</u>	<u>0</u>	<u>502</u>	<u>56.4%</u>	<u>0</u>
	Net Expenditure	<u>(338)</u>	<u>(648)</u>	<u>(1,150)</u>	<u>(502)</u>				
<u>136</u>	<u>School Street Green</u>								
4005	Portable Toilet Hire	0	100	0	(100)		(100)	0.0%	
4113	Maintenance - General	8	2,993	1,000	(1,993)		(1,993)	299.3%	
4120	Equipment Purchases	976	11,798	500	(11,298)		(11,298)	2359.6%	
	School Street Green :- Indirect Expenditure	<u>984</u>	<u>14,891</u>	<u>1,500</u>	<u>(13,391)</u>	<u>0</u>	<u>(13,391)</u>	<u>992.7%</u>	<u>0</u>
	Net Expenditure	<u>(984)</u>	<u>(14,891)</u>	<u>(1,500)</u>	<u>13,391</u>				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
137 OLD School Street Green								
4120 Equipment Purchases	766	0	0	0		0	0.0%	
OLD School Street Green :- Indirect Expenditure	766	0	0	0	0	0		0
Net Expenditure	(766)	0	0	0				
138 Book Xchange								
4105 Water Charges	79	0	0	0		0	0.0%	
Book Xchange :- Indirect Expenditure	79	0	0	0	0	0		0
Net Expenditure	(79)	0	0	0				
139 Miners Memorial Garden								
4024 Contractors	7,450	0	500	500		500	0.0%	
4113 Maintenance - General	240	0	0	0		0	0.0%	
4120 Equipment Purchases	3,202	10	500	490		490	1.9%	
4299 Miscellaneous Expenses	2,500	0	0	0		0	0.0%	
Miners Memorial Garden :- Indirect Expenditure	13,392	10	1,000	990	0	990	1.0%	0
Net Expenditure	(13,392)	(10)	(1,000)	(990)				
140 Recreation & Environment								
2004 DNU - Flower-Allotment Comp	6	0	0	0		0	0.0%	
2008 Water Displays & Bin Emptying	0	12,070	0	(12,070)		(12,070)	0.0%	
4007 Village Show/Allotment Comp	0	67	200	133		133	33.7%	
4024 Contractors	8,285	570	500	(70)		(70)	114.0%	
4049 Supplies	720	0	0	0		0	0.0%	
4113 Maintenance - General	5,101	120	2,000	1,880		1,880	6.0%	
4120 Equipment Purchases	3,918	101	4,000	3,899		3,899	2.5%	
4191 Donations	1,300	0	0	0		0	0.0%	
4210 Grass Cutting	0	12,150	9,000	(3,150)		(3,150)	135.0%	
4211 Protective Clothing	325	0	0	0		0	0.0%	
4212 Fuel for Equipment	166	19	200	181		181	9.3%	
4216 OLD Memorial Garden	29	0	0	0		0	0.0%	
4219 Tools	287	128	0	(128)		(128)	0.0%	
4220 Christmas Trees & Lights	3,618	4,339	10,000	5,661		5,661	43.4%	
4299 Miscellaneous Expenses	1,025	139	100	(39)		(39)	139.1%	
Recreation & Environment :- Indirect Expenditure	24,781	29,702	26,000	(3,702)	0	(3,702)	114.2%	0
Net Expenditure	(24,781)	(29,702)	(26,000)	3,702				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
143 Events - Outdoor/other not VH								
4049 Supplies	0	0	0	0		0	0.0%	
Events - Outdoor/other not VH :- Indirect Expenditure	0	0	0	0	0	0		0
Net Expenditure	(0)	0	0	0				
145 Cllrs Training								
4152 Cllrs Training	10	934	2,000	1,066		1,066	46.7%	
Cllrs Training :- Indirect Expenditure	10	934	2,000	1,066	0	1,066	46.7%	0
Net Expenditure	(10)	(934)	(2,000)	(1,066)				
146 Defibrillators								
4049 Supplies	99	2,277	500	(1,777)		(1,777)	455.3%	
Defibrillators :- Indirect Expenditure	99	2,277	500	(1,777)	0	(1,777)	455.3%	0
Net Expenditure	(99)	(2,277)	(500)	1,777				
147 Community Garden School Street								
4005 Portable Toilet Hire	768	625	1,000	375		375	62.5%	
4024 Contractors	200	0	0	0		0	0.0%	
4027 Skip Hire	0	238	250	13		13	95.0%	
4049 Supplies	68	385	250	(135)		(135)	154.0%	
4105 Water Charges	474	226	800	574		574	28.2%	
4113 Maintenance - General	11	0	0	0		0	0.0%	
4120 Equipment Purchases	19	6	500	494		494	1.2%	
Community Garden School Street :- Indirect Expenditure	1,540	1,479	2,800	1,321	0	1,321	52.8%	0
Net Expenditure	(1,540)	(1,479)	(2,800)	(1,321)				
148 Flower Tubs								
4049 Supplies	931	823	200	(623)		(623)	411.3%	
4113 Maintenance - General	6	0	0	0		0	0.0%	
4120 Equipment Purchases	115	396	2,500	2,104		2,104	15.8%	
4222 Plants	576	1,070	500	(570)		(570)	214.0%	
Flower Tubs :- Indirect Expenditure	1,628	2,289	3,200	911	0	911	71.5%	0
Net Expenditure	(1,628)	(2,289)	(3,200)	(911)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

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Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>149 Cash For Bank</u>								
1062 Cash Received for Bank	6,405	3,655	0	(3,655)			0.0%	
Cash For Bank :- Income	6,405	3,655	0	(3,655)				0
Net Income	6,405	3,655	0	(3,655)				
<u>151 Eco Allotment - Harewood Lane</u>								
4005 Portable Toilet Hire	100	0	0	0		0	0.0%	
4120 Equipment Purchases	536	0	0	0		0	0.0%	
4212 Fuel for Equipment	0	50	0	(50)		(50)	0.0%	
Eco Allotment - Harewood Lane :- Indirect Expenditure	636	50	0	(50)	0	(50)		0
Net Expenditure	(636)	(50)	0	50				
<u>153 Citizens Advice</u>								
4161 Citizens Advice	0	4,144	0	(4,144)		(4,144)	0.0%	
Citizens Advice :- Indirect Expenditure	0	4,144	0	(4,144)	0	(4,144)		0
Net Expenditure	0	(4,144)	0	4,144				
<u>155 Repair to Council equipment</u>								
4113 Maintenance - General	263	0	0	0		0	0.0%	
Repair to Council equipment :- Indirect Expenditure	263	0	0	0	0	0		0
Net Expenditure	(263)	0	0	0				
<u>157 Council Van</u>								
1999 Miscellaneous Income	0	279	0	(279)			0.0%	
Council Van :- Income	0	279	0	(279)				0
4037 Fuel for Council Van	642	0	0	0		0	0.0%	
4049 Supplies	35	0	0	0		0	0.0%	
4113 Maintenance - General	1,321	0	0	0		0	0.0%	
4212 Fuel for Equipment	15	0	0	0		0	0.0%	
Council Van :- Indirect Expenditure	2,013	0	0	0	0	0		0
Net Income over Expenditure	(2,013)	279	0	(279)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	271,329	267,739	259,860	(7,879)			103.0%	
Expenditure	344,909	286,703	259,860	(26,843)	0	(26,843)	110.3%	
Net Income over Expenditure	(73,579)	(18,964)	0	18,964				
plus Transfer from EMR	40,000	9,310	0	(9,310)				
Movement to/(from) Gen Reserve	(33,579)	(9,654)	0	9,654				