



UPTON & NORTH ELMSALL PARISH COUNCIL

The Village Hall, Harewood Lane, Upton, WF9 1JB

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To all members of the Finance
Committee

Date: 22nd July 2026

Dear Councillor,

You are hereby summoned to attend a meeting of the **Finance Committee**, to be held on **Tuesday 28th July 2026 at 6:30pm** at **The Village Hall, Upton, WF9 1JB**.

If you are **unable to attend**, please submit your apologies for absence, together with the reason, to the Parish Clerk prior to the meeting.

Yours sincerely

Miss Helen Senior
Parish Clerk & RFO

Meeting of the Finance Committee
Tuesday 28th July 2026 at 6:30pm at the Village Hall

AGENDA

- 1. To appoint a Chair of the Finance Committee for the 2026/27 municipal year.**
- 2. To appoint a Vice-Chair of the Finance Committee for the 2026/27 municipal year.**
- 3. Apologies for absence.**
 - 3.1. To receive apologies.
 - 3.2. To consider approval of the reasons for absence.
- 4. Declarations of interest.**
 - 4.1. To receive any declarations of interest not already declared under the Council's Code of Conduct or Members' Register of Disclosable Pecuniary Interests.
 - 4.2. To consider any applications for dispensation.
- 5. To receive and note the Finance Committee's Terms of Reference, as set out within the Council's Scheme of Delegation. (A)**
- 6. To receive and scrutinise the final financial position for 2025/26 as at 31st March 2026 (Month 12), including the cashbook, balance sheet and year-end budget monitoring report. (B)**
- 7. To receive and scrutinise the Quarter 1 financial position for 2026/27 as at 30th June 2026, including the cashbook reports, balance sheet, budget monitoring report and any actual or potential overspends, and to consider any significant movements since the 2025/26 year end. (C)**
- 8. To receive and scrutinise the completed bank reconciliations and corresponding independent checks for March, April and May 2026, noting the reconciled balances and considering any matters or exceptions arising. (D)**
- 9. To review the Council's VAT position for Quarter 1 of 2026/27. (E)**
- 10. To review movements in the Council's general and earmarked reserves between 31st March and 30th June 2026 and consider whether any recommendations should be made to Full Council. (F)**
- 11. To review the operation of the Council's internal financial controls during Quarter 1, including banking arrangements, online banking, payment authorisation and accounting procedures. (G)**

- 12.To receive and note financial information provided by South Kirkby and Moorthorpe Town Council in relation to the Joint Burial Committee, and to consider its implications for the Council's future budget provision. (H)**
- 13.To note the timetable for preparing the 2027/28 draft budget and precept recommendation to Full Council. (I)**
- 14.To confirm any recommendations arising from the meeting to be referred to Full Council.**
- 15.To note that the next meeting of the Finance Committee will take place on Tuesday 27th October 2026 at 6:30pm at the Village Hall.**

FINANCE COMMITTEE

TERMS OF REFERENCE

Purpose of the Committee

The Finance Committee is established to provide oversight, scrutiny and assurance in relation to the Council's financial management and governance. The Committee supports sound financial administration, risk management and internal control, ensuring that the Council's financial systems and processes remain robust, transparent and compliant.

Membership

- The Committee shall comprise five (5) Councillors, appointed annually by the Full Council.
- Membership shall be appointed at the Annual Meeting of the Council.
- The Committee shall elect a Chair and Vice-Chair from among its members at its first meeting following the Annual Meeting of the Council.
- In the absence of both the Chair and Vice-Chair at any subsequent meeting, the Committee shall appoint a Chair for that meeting only.
- Non-Councillors are not permitted to sit on this Committee as it regulates the finances of the Council.

Quorum

The quorum shall be three (3) members. No business shall be transacted unless a quorum is present.

Frequency of Meetings

The Committee shall meet at least quarterly and more frequently where required to fulfil its duties.

Role and Responsibilities

The Finance Committee shall:

- Receive and scrutinise financial reports including income and expenditure, bank reconciliations, VAT position and budget monitoring information.
- Review the effectiveness of financial controls, accounting procedures and financial risk management.
- Review arrangements for banking, internal controls, online banking and payment authorisation systems to ensure they remain secure and effective.
- Review insurance cover, fidelity guarantee and risk exposure, and make recommendations to Full Council where appropriate.
- Review and monitor the Council's Risk Register insofar as it relates to financial and operational risk, and recommend amendments to Full Council.

- Review reports and recommendations arising from internal and external audit and monitor progress against any agreed actions.
- Review ongoing contracts, subscriptions and service level agreements to ensure continued value for money, and make recommendations to Full Council regarding their renewal, amendment, or termination.
- Periodically review the Council's financial policies, including Financial Regulations, procurement procedures and reserves policies, and make recommendations to Full Council for any required updates.
- Provide assurance to the Full Council that financial administration, governance and internal control systems are operating effectively.

Audit and Governance

The Committee shall:

- Consider the internal audit report and monitor the implementation of agreed actions.
- Review the effectiveness of internal control arrangements prior to the Council's approval of the Annual Governance Statement.
- Provide assurance to Full Council regarding financial governance and compliance with proper practices.

Reporting

- The Committee shall report its findings, observations and recommendations to Full Council through minutes and reports.
- The Committee does not make final decisions on the Council's budget, precept, allocation of reserves or grant awards, which remain the responsibility of the Full Council.

Sub-Committees

The Committee may establish sub-committees or working groups where required. Any such sub-committee or working group:

- Shall consist of no more than three members of the Finance Committee.
- Shall operate within terms of reference approved by the Finance Committee.
- May not exceed the responsibilities or authority delegated to the Finance Committee.

Review of Terms of Reference

These Terms of Reference shall be reviewed annually by Full Council at the Annual Meeting, or earlier if required.

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

FINAL FINANCIAL POSITION FOR 2025/26

The Position

The Council set a balanced budget for 2025/26. It received £7,879 more income than expected but spent £26,843 more than expected. The additional income did not cover the additional spending, so £18,964 was taken from reserves.

Headline Figures

Figure	Planned or starting position	Actual or closing position	What happened?
Income	£259,860	£267,739	£7,879 more received
Expenditure	£259,860	£286,703	£26,843 more spent
Result for the year	Balanced budget	£18,964 deficit	Reserves were used
Total reserves	£133,667 at start	£114,702 at year end	About £18,965 reduction

What This Means

The Council finished the year with £114,702 in reserves: £99,595 in General Reserves and £15,107 set aside specifically for the School Street redevelopment. The figures are final and have already been used to complete the Council's annual return. The Committee is being asked to understand the result and note the main reasons.

Why The Bank Balance And Reserves Are Different

The Council held £109,169 in its bank accounts at 31st March 2026. This is not exactly the same as the £114,702 reserve figure because the year-end accounts also include money owed to the Council and money the Council still owed to others.

Main Areas Where Spending Exceeded Budget

Service or area	Budget	Actual spending	Amount over budget
Village Hall	£22,950	£27,080	£4,130
Grants and Donations	£24,500	£38,392	£13,892
School Street Redevelopment	£12,890	£25,130	£12,240*
Harewood Lane Allotments	£3,914	£5,509	£1,595
Rose Estate Playing Field	£2,050	£4,455	£2,405
Grazing Field	£5,200	£6,276	£1,076
School Street Green	£1,500	£14,891	£13,391
Recreation and Environment	£26,000	£29,702	£3,702
Defibrillators	£500	£2,277	£1,777

**Of the School Street expenditure, £9,310 was paid from the money already set aside for the project, so this did not all fall on General Reserves.*

The Grants and Donations figure includes £9,600 of youth-provision (Elite Summer Camp) spending for which there was no original budget, an additional £2,798 Joint Burial Committee contribution and £1,500 more in grants. The School Street Green overspend mainly relates to the replacement of damaged play equipment.

Concerns Raised

The Council used reserves during 2025/26 because spending increased by more than the additional income received. The reasons are identifiable, but the pattern should be considered when future budgets are prepared.

What Members Are Being Asked To Do

Receive and note the final position, including the £18,964 deficit, the closing reserve balance of £114,702 and the main areas of overspending.

Upton & North Elmsall Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	Income Summary	
248,670	Precept	248,670
248,670	Sub Total	248,670
	Operating Income	
6,683	Administration	4,875
2,049	Village Hall	2,011
0	Allotment - School Street	70
799	Allotment - Harewood Lane	830
52	OLD Allotments - Harewood Lane	0
6,431	Stable and Grazing Rent	6,631
240	Quarry Lane	500
0	Events	218
6,405	Cash For Bank	3,655
0	Council Van	279
271,329	Total Income	267,739
	Running Costs	
102,056	Administration	108,593
54,856	Village Hall	27,080
1,519	Civic & Governance	11,327
18,225	Grants & Donations	38,392
7,121	Allotment - School Street	25,130
8,438	Allotment - Harewood Lane	5,509
515	War Memorial	0
96,127	Rose Estate Playing Field	4,455
217	Grazing Field	6,276
0	Stables	1,200
9,306	Events	2,317
338	Memorial Garden	648
984	School Street Green	14,891
766	OLD School Street Green	0
79	Book Xchange	0
13,392	Miners Memorial Garden	10
24,781	Recreation & Environment	29,702
0	Events - Outdoor/other not VH	0
10	Cllrs Training	934
99	Defibrillators	2,277
1,540	Community Garden School Street	1,479
1,628	Flower Tubs	2,289
636	Eco Allotment - Harewood Lane	50
0	Citizens Advice	4,144
263	Repair to Council equipment	0
2,013	Council Van	0
344,909	Total Expenditure	286,703

Upton & North Elmsall Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	General Fund Analysis	
167,246	Opening Balance	133,667
271,329	Plus : Income for Year	267,739
438,575		401,406
344,909	Less : Expenditure for Year	286,703
93,667		114,702
(40,000)	Transfers TO / FROM Reserves	15,107
133,667	Closing Balance	99,595

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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%	

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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)				

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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				

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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				

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Upton & North Elmsall Parish Council Current Year

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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 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 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 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 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 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>				

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Upton & North Elmsall Parish Council Current Year

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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				

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Upton & North Elmsall Parish Council Current Year

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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)				

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Upton & North Elmsall Parish Council Current Year

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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>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)				

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Upton & North Elmsall Parish Council Current Year

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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				

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Upton & North Elmsall Parish Council Current Year

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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 : _____

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Cashbook 1

User: CLERK

Current A/c

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		26,681.12					26,681.12	
	Banked: 10/03/2026	20,000.00						
100326	Community A/c	20,000.00			204		20,000.00	Funds for Bill Payments
	Banked: 13/03/2026	500.00						
130326	Upton A.R.L.F.C	500.00			1061	132	500.00	Quarry Lane Rent 25/26
	Banked: 20/03/2026	623.05						
13-11126		52.00			1050	121	52.00	Allotment Rent 2026/27
21-21226	Model Club	32.00			1000	102	32.00	Hall Hire
20-6326		300.00			1052	127	300.00	Stable & Gracing Rent 2025/26
22-9326	Model Club	32.00			1000	102	32.00	Hall Hire
23-11326	Line Dancing	48.00			1000	102	48.00	Hall Hire
21-11326		52.00			1050	121	52.00	Allotment Rent 2026/27
24-15326	Dice Demons	50.00			1000	102	50.00	Hall Hire
22-18326		52.00			1050	121	52.00	Allotment Rent 2026/27
25-20326	Unknown	5.05			1999	102	5.05	Historic Income-Unknown Origin
	Banked: 24/03/2026	83.18						
240326	Grenke Leasing Limited	83.18			4032	101	83.18	Lease refund (pro-rata adj)
	Banked: 27/03/2026	52.00						
270326		52.00			1050	121	52.00	Allotment Rent 2026/27
	Banked: 30/03/2026	25.00						
300326		25.00			1055	121	25.00	Allotment Key Deposit
	Banked: 31/03/2026	968.80						
210326	Model Club	32.00			1000	102	32.00	Hall Hire
250326	Resident	0.10			1999	101	0.10	Photocopying
260326	Unknown	0.50			1999	102	0.50	Historic Income-Unknown Origin
300326		728.00			1052	127	728.00	Stables & Grazing Rent
300326-1		52.00			1050	121	52.00	Allotment Rent 2026/27
300326-2		52.00			1050	121	52.00	Allotment Rent 2026/27
300326		104.00			1050	121	104.00	Allotment Rent x2 - 2026/27
300326-4	Resident	0.20			1999	101	0.20	Photocopying
Total Receipts for Month		22,252.03	0.00	0.00			22,252.03	
Cashbook Totals		48,933.15	0.00	0.00			48,933.15	

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Cashbook 1

User: CLERK

Current A/c

For Month No: 12

Payments for Month 12

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
02/03/2026	Pro Logic Computers (UK) Ltd	DDR	172.38		28.73	4042	101	143.65	IT Support Feb 2026
02/03/2026	Staff Salaries	SO	3,894.62			4000	101	3,894.62	Salaries Feb 2026 (x3)
02/03/2026	Amazon EU S.a.r.L.	DDR	47.47		7.91	2002	102	39.56	Office Supplies
02/03/2026	Amazon EU S.a.r.L.	DDR	30.86		5.14	2002	102	25.72	Office Supplies
05/03/2026	Creative Pension Trust	DDR	32.40		5.40	4001	101	27.00	Pension Admin Fees March 2026
10/03/2026	Scottish Water - Business	DDR	8.30			4105	147	8.30	Water Charges Nov 25 - Feb 26
12/03/2026	Euro Digital Systems	DDR	11.65		1.94	4041	101	9.71	Printing Charges Dec 25- Jan 26
16/03/2026	HHS Direct Ltd	DDR	21.99		3.67	2002	102	18.32	Cleaning Supplies
16/03/2026	Peninsula Services Ltd	DDR	229.63		36.48	2009	101	193.15	HR Services Monthly Fee
16/03/2026	Amazon EU S.a.r.L.	DDR	8.53		1.44	2002	102	7.09	Cleaning Supplies
16/03/2026	Amazon EU S.a.r.L.	DDR	23.99		4.00	4047	101	19.99	Privacy Curtains for Office
16/03/2026	The Bead Shop Ltd	DDR	13.98		2.33	2002	102	11.65	Magnets for Notice Board
16/03/2026	Amazon EU S.a.r.L.	DDR	11.80		1.97	4047	101	9.83	Curtain Pole for Office
16/03/2026	Smarty Mobile Network	DDR	9.00			2003	101	9.00	Monthly Mobile Data Top- up
17/03/2026	E.ON Electricity	DDR	1,538.96		256.49	4107	102	1,282.47	Electric Charges
17/03/2026	Amazon EU S.a.r.L.	DDR	25.49		4.25	4120	102	21.24	Mesh Storage Pen
18/03/2026	Premium Horticulture Limited	DDR	195.00		32.50	4049	148	162.50	Compost - Paid by Cllr
18/03/2026	Adam Washington	DDR	120.00			2008	140	120.00	Weekly Bin Emptying
18/03/2026	D3 Office Group Ltd	DDR	12.38		2.06	2002	102	10.32	Toilet Cleaner
18/03/2026	Adam Washington	DDR	120.00			2008	140	120.00	Weekly Bin Emptying
18/03/2026	DRD Communications Ltd	DDR	176.42		29.41	4040	101	147.01	Broadband Install & Rental
18/03/2026	Adam Washington	DDR	32.54			4113	140	32.54	Chainsaw Repair
18/03/2026	T & D Contractors	DDR	3,540.00		590.00	4210	140	2,950.00	Small Area Grass Cutting
18/03/2026	T & D Contractors	DDR	10,500.00		1,750.00	4210	140	8,750.00	Large Area Grass Cut 25/26
18/03/2026	T & D Contractors	DDR	7,140.00		1,190.00	2006	120	5,950.00	2nd Half of Sch St Fence
						330	0	-5,950.00	2nd Half of Sch St Fence
						6000	120	5,950.00	2nd Half of Sch St Fence
18/03/2026	T & D Contractors	DDR	216.00		36.00	4024	125	180.00	Rose Estate Gate Repair
18/03/2026	T & D Contractors	DDR	1,656.00		276.00	2006	120	1,380.00	Tree Felling Sch St
						330	0	-1,380.00	Tree Felling Sch St
						6000	120	1,380.00	Tree Felling Sch St
18/03/2026	T & D Contractors	DDR	1,800.00		300.00	2006	120	1,500.00	Extra Gate Sch St
						330	0	-1,500.00	Extra Gate Sch St
						6000	120	1,500.00	Extra Gate Sch St
18/03/2026	T & D Contractors	DDR	216.00		36.00	2006	120	180.00	Moving Fence Posts
						330	0	-180.00	Moving Fence Posts
						6000	120	180.00	Moving Fence Posts
18/03/2026	Yorks Local Council Assn	DDR	115.00			4152	145	115.00	Cllr Training
18/03/2026	Yorks Local Council Assn	DDR	27.40			4010	101	27.40	Staff Training
18/03/2026	Yorks Local Council Assn	DDR	420.00			4152	145	420.00	YLCA Training Day
18/03/2026	Adam Washington	DDR	120.00			2008	140	120.00	Weekly Bin Emptying
18/03/2026	HM Revenue & Customs	DDR	1,114.53			4000	101	1,114.53	Employers PAYE & NIC
18/03/2026	Pro Logic Computers (UK) Ltd	DDR	886.80		147.80	4042	101	240.00	Network Points
						4047	101	499.00	Network Points & Laptop

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Upton & North Elmsall Parish Council Current Year

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Current A/c

For Month No: 12

Payments for Month 12

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
18/03/2026	Adam Washington	DDR	120.00			2008	140	120.00	Weekly Bin Emptying
18/03/2026	Adam Washington	DDR	120.00			2008	140	120.00	Weekly Bin Emptying
18/03/2026	Pro Logic Computers (UK) Ltd	DDR	-886.80		-147.80	4042	101	-240.00	Network Points
						4047	101	-499.00	Network Points & Laptop
18/03/2026	Pro Logic Computers (UK) Ltd	DDR	886.80		147.80	4115	102	240.00	Network Points
						4047	101	499.00	Clerk Laptop
19/03/2026	Peninsula Services Ltd	DDR	190.57		30.27	2010	101	160.30	H & S Support
19/03/2026	Garden Selections Ltd	DDR	120.89		20.15	4120	140	100.74	Bat Boxes x 10
19/03/2026	BHF Defibrillators	DDR	589.99		98.33	4049	146	491.66	Defibrillator Cabinet
20/03/2026	Smarty Mobile Network	DDR	10.80			2003	101	10.80	Monthly Mobile Data Top Up
26/03/2026	British Gas Business	DDR	555.61		92.60	4108	102	463.01	Gas Charges
26/03/2026	Simply Auto Enrolment	DDR	24.00		4.00	4001	101	20.00	Pension Admin Charges
26/03/2026	CDS Superstores Internat. Ltd	DDR	23.99		4.99	4115	102	19.00	4 x Hanging Baskets-wilko.com
27/03/2026	Scottish Water - Business	DDR	128.21			4105	121	128.21	Water Charges - Harewood Lane
27/03/2026	Scottish Water - Business	DDR	12.81			4105	135	12.81	Water Charges-Memorial Garden
30/03/2026	Pro Logic Computers (UK) Ltd	DDR	186.28		31.05	4042	101	155.23	Monthly IT Support Service
31/03/2026	Creative Pension Trust	DDR	223.41			4003	101	223.41	Pension Payment March 2026
31/03/2026	Utility Warehouse	DDR	95.72		15.55	4040	101	80.17	Telephone&Broadband March 2026
31/03/2026	Staff Salaries	SO	3,894.42			4000	101	3,894.42	Salaries x3 - March 2026
Total Payments for Month			40,785.82	0.00	5,046.46			35,739.36	
Balance Carried Fwd			8,147.33						
Cashbook Totals			48,933.15	0.00	5,046.46			43,886.69	

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Base RateTracker A/c

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		91,525.19					91,525.19	
020326	Banked: 02/03/2026	231.70						
020326	Barclays Bank UK PLC	231.70			1190	101	231.70	Interest
	Banked: 18/03/2026	13.44						
18032026	Business Premium A/c	13.44			202		13.44	Account Closure Prep
	Banked: 18/03/2026	14.68						
18032026	Pavilion	14.68			203		14.68	Account Closure Prep
	Banked: 25/03/2026	0.01						
250326	Business Premium A/c	0.01			202		0.01	Transfer Following Acc Closure
	Banked: 25/03/2026	0.01						
250326	Pavilion	0.01			203		0.01	Transfer Following Acc Closure
Total Receipts for Month		259.84	0.00	0.00			259.84	
Cashbook Totals		<u>91,785.03</u>	<u>0.00</u>	<u>0.00</u>			<u>91,785.03</u>	

Payments for Month 12				Nominal Ledger Analysis					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
Total Payments for Month			0.00	0.00	0.00			0.00	
Balance Carried Fwd			91,785.03						
Cashbook Totals			91,785.03	0.00	0.00			91,785.03	

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Cashbook 3

User: CLERK

Business Premium A/c

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		13.41					13.41	
020326	Banked: 02/03/2026	0.03						
020326	Barclays Bank UK PLC	0.03			1190	101	0.03	Interest
250326	Banked: 25/03/2026	0.01						
250326	Barclays Bank UK PLC	0.01			1190	101	0.01	Interest
Total Receipts for Month		0.04	0.00	0.00			0.04	
Cashbook Totals		<u>13.45</u>	<u>0.00</u>	<u>0.00</u>			<u>13.45</u>	

Payments for Month 12				Nominal Ledger Analysis					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
18/03/2026	Base RateTracker A/c	18032026	13.44			201		13.44	Account Closure Prep
25/03/2026	Base RateTracker A/c	250326	0.01			201		0.01	Transfer Following Acc Closure
Total Payments for Month			13.45	0.00	0.00			13.45	
Balance Carried Fwd			0.00						
Cashbook Totals			13.45	0.00	0.00			13.45	

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Cashbook 5

User: CLERK

Pavilion

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		14.64					14.64	
020326	Banked: 02/03/2026	0.04						
020326	Barclays Bank UK PLC	0.04			1190	101	0.04	Interest
250326	Banked: 25/03/2026	0.01						
250326	Barclays Bank UK PLC	0.01			1190	101	0.01	Interest
Total Receipts for Month		0.05	0.00	0.00			0.05	
Cashbook Totals		<u>14.69</u>	<u>0.00</u>	<u>0.00</u>			<u>14.69</u>	

Payments for Month 12				Nominal Ledger Analysis					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
18/03/2026	Base RateTracker A/c	18032026	14.68			201		14.68	Account Closure Prep
25/03/2026	Base RateTracker A/c	250326	0.01			201		0.01	Transfer Following Acc Closure
Total Payments for Month			14.69	0.00	0.00			14.69	
Balance Carried Fwd			0.00						
Cashbook Totals			14.69	0.00	0.00			14.69	

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Cashbook 6

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Community A/c

For Month No: 12

Receipts for Month 12

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		25,342.64					25,342.64	
130326	Banked: 13/03/2026	62.00						
270326		12.00			1000	102	12.00	Hall Hire March 2026
181026		50.00			1000	102	50.00	Hall Hire October 2026
130326	Banked: 13/03/2026	52.00						
010426		52.00			1050	121	52.00	Allotment Rent 2026-27
160326	Banked: 16/03/2026	60.67						
160326		60.67			1052	127	60.67	Stables and Grazing Rent 25-26
230326	Banked: 23/03/2026	3,536.00						
230326		3,536.00			1052	127	3,536.00	Stable & Grazing Rent 25/26
260326	Banked: 26/03/2026	24.00						
260326		24.00			1000	102	24.00	Hall Hire April 26
270326	Banked: 27/03/2026	16.00						
270326		16.00			1000	102	16.00	Hall Hire
300326	Banked: 30/03/2026	100.00						
300326		100.00			1052	127	100.00	Stable & Grazing Rent 2025/26
300326	Banked: 30/03/2026	52.00						
300326		52.00			1050	121	52.00	Allotment Rent 2026/27
Total Receipts for Month		3,902.67	0.00	0.00			3,902.67	
Cashbook Totals		29,245.31	0.00	0.00			29,245.31	

Payments for Month 12				Nominal Ledger Analysis					
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
09/03/2026	Barclays Bank	DDR	8.50			4043	101	8.50	Bank Charges
10/03/2026	Current A/c	100326	20,000.00			200		20,000.00	Funds for Bill Payments
Total Payments for Month			20,008.50	0.00	0.00			20,008.50	
Balance Carried Fwd			9,236.81						
Cashbook Totals			29,245.31	0.00	0.00			29,245.31	

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

QUARTER 1 FINANCIAL POSITION FOR 2026/27

The Position

The accounts show a £61,714 surplus at 30th June, but this is not spare money or a likely year-end result. Half of the annual precept was received in April, while many of the Council's costs will be paid later. Most budgets are currently under control, although Village Hall maintenance needs closer attention.

Headline Figures At 30th June 2026

Figure	Full-year plan	Position after three months	Notes
Income	£271,930	£131,897 received	Includes half the annual precept
Expenditure	£291,930	£70,183 spent	24% of the annual budget used
Current position	£20,000 planned use of reserve	£61,714 temporary surplus	Timing difference, not spare money
Cash and bank balances	-	£172,040.41	Includes £70.60 held as petty cash
VAT refund claimed	-	£4,376.40	Submitted to HMRC on 22 nd July 2026

Why The Planned Budget Shows A £20,000 Difference

The £20,000 difference between planned income and expenditure is not an unfunded shortfall. It represents planned spending on the School Street allotment redevelopment from money already set aside for that project. The Council transferred a further £5,000 from General Reserves in April because the earmarked reserve stood at £15,107 at year end.

Budgets Already Overspent

Budget heading	Annual budget	Spent by 30 th June	Current position
Village Hall - General Maintenance	£2,000	£2,486	£486 over; more costs expected
Village Hall - Refuse Collection	£500	£689	£189 over; no further expenditure expected
Harewood Lane - Site Security	£0	£97	No budget provided; taken out of General Reserves; no further planned expenditure
Miners Memorial - General Maintenance	£500	£580	£80 over; further approved repaving expenditure will be funded from General Reserves
Recreation and Environment - General Maintenance	£2,000	£2,800	£800 over; no further planned expenditure

Main Budget Concern

Village Hall general maintenance has already used £2,486 against its £2,000 annual budget. The overspend mainly relates to replacement emergency lighting required following the first service in eight years. Further Village Hall maintenance costs are expected during the year. The Committee should consider whether a virement or additional funding should be recommended to Full Council.

Budgets That Look Heavily Spent But Are Not Currently A Concern

Budget	Amount used	Why this is expected
Insurance	93.5%	Most of the annual premium is paid near the start of the year.
Website	76.8%	Development and final-payment costs were paid in Quarter 1.
Joint Burial Committee	100.0%	The annual contribution has already been paid.
Citizens Advice	99.7%	The annual contribution has already been paid.
Flower Tubs	57.7%	Most seasonal planting costs arise early in the year.

Why The Payment List Looks Higher Than Actual Spending

The Current Account payment list totals £127,393.39, but this includes £50,000 moved between the Council's own bank accounts, VAT and money placed into petty cash. These are movements of cash, not additional Council expenditure. The budget report therefore correctly shows actual expenditure of £70,183.

What Members Are Being Asked To Do

Receive and note the Quarter 1 position; keep the identified overspends under review; and consider whether the Village Hall general maintenance budget now needs a virement or additional funding.

Upton & North Elmsall Parish Council Current Year
Income and Expenditure Account for Year Ended 31st March 2027

31st March 2026		31st March 2027
	Income Summary	
248,670	Precept	126,883
248,670	Sub Total	126,883
	Operating Income	
4,875	Administration	286
2,011	Village Hall	1,103
70	Allotment - School Street	0
830	Allotment - Harewood Lane	2,652
6,631	Stable and Grazing Rent	973
500	Quarry Lane	0
218	Events	0
3,655	Cash For Bank	0
279	Council Van	0
267,739	Total Income	131,897
	Running Costs	
108,593	Administration	28,734
27,080	Village Hall	6,621
11,327	Civic & Governance	793
38,392	Grants & Donations	17,798
25,130	Allotment - School Street	825
5,509	Allotment - Harewood Lane	1,140
4,455	Rose Estate Playing Field	280
6,276	Grazing Field	475
1,200	Stables	130
2,317	Events	2,215
648	Memorial Garden	0
14,891	School Street Green	0
10	Miners Memorial Garden	580
29,702	Recreation & Environment	5,132
934	Cllrs Training	179
2,277	Defibrillators	0
1,479	Community Garden School Street	127
2,289	Flower Tubs	865
50	Eco Allotment - Harewood Lane	0
4,144	Citizens Advice	4,289
286,703	Total Expenditure	70,183
	General Fund Analysis	
133,667	Opening Balance	99,595
267,739	Plus : Income for Year	131,897
401,406		231,492
286,703	Less : Expenditure for Year	70,183
114,702		161,310
15,107	Transfers TO / FROM Reserves	4,175
99,595	Closing Balance	157,135

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Upton & North Elmsall Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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	3,557	0	0	0			0.0%	
1063 Photocopying	0	0	0	(0)			0.0%	
1176 Precept	248,670	126,883	253,765	126,883			50.0%	
1190 Interest Received	1,318	286	1,640	1,354			17.5%	
1999 Miscellaneous Income	0	0	50	50			0.0%	
Administration :- Income	253,545	127,169	255,455	128,286			49.8%	0
2000 Mileage - Staff	28	0	20	20		20	0.0%	
Administration :- Direct Expenditure	28	0	20	20	0	20	0.0%	0
2003 Mobile Phones	186	59	300	241		241	19.8%	
2009 HR Services	2,511	606	2,800	2,194		2,194	21.7%	
2010 H&S Services	802	481	2,300	1,819		1,819	20.9%	
4000 Salaries (Inc NI/PAYE)	83,482	15,063	80,000	64,937		64,937	18.8%	
4001 Staff Pension Administration	634	141	500	359		359	28.2%	
4002 Salary Administration	499	0	400	400		400	0.0%	
4003 Staff Pension Payment	2,988	447	3,500	3,053		3,053	12.8%	
4005 Portable Toilet Hire	617	0	0	0		0	0.0%	
4010 Staff Training	235	0	1,500	1,500		1,500	0.0%	
4016 Refreshments	44	8	50	42		42	16.5%	
4020 Legal Fees	0	84	5,000	4,916		4,916	1.7%	
4022 Memberships & Subscriptions	1,152	1,270	2,000	730		730	63.5%	
4025 Audit Fees	1,025	1,350	2,150	800		800	62.8%	
4032 Photocopier Lease	1,573	332	1,600	1,268		1,268	20.7%	
4034 Publications & Ref Materials	0	0	100	100		100	0.0%	
4035 Insurance	3,511	4,677	5,000	323		323	93.5%	
4040 Telephone & Broadband	1,511	289	1,200	911		911	24.1%	
4041 Photocopier Charges	656	80	720	640		640	11.1%	
4042 IT Support	3,420	1,185	4,000	2,815		2,815	29.6%	
4043 Bank Charges	138	73	220	147		147	33.2%	
4045 Postage	11	14	60	46		46	24.0%	
4046 Stationery	256	85	1,000	915		915	8.5%	
4047 Office Equipment	801	954	2,500	1,546		1,546	38.2%	
4049 Supplies	0	0	50	50		50	0.0%	
4050 Advertising & Publicity	40	0	500	500		500	0.0%	
4060 Website	1,244	1,536	2,000	464		464	76.8%	
4080 Debit Card Charges	2	0	0	0		0	0.0%	
4120 Equipment Purchases	1,215	0	1,500	1,500		1,500	0.0%	
4244 Fuel Card Charges	13	0	0	0		0	0.0%	
4299 Miscellaneous Expenses	1	0	50	50		50	0.0%	
Administration :- Indirect Expenditure	108,565	28,734	121,000	92,266	0	92,266	23.7%	0
Net Income over Expenditure	144,952	98,435	134,435	36,000				

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Upton & North Elmsall Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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>102 Village Hall</u>								
1000 Hall Lettings	2,005	1,103	2,120	1,017			52.0%	
1999 Miscellaneous Income	6	0	200	200			0.0%	
Village Hall :- Income	2,011	1,103	2,320	1,217			47.5%	0
2002 Office & Cleaning Supplies	977	280	500	220		220	55.9%	
4027 Skip Hire	713	0	250	250		250	0.0%	
4099 Cleaning Equipment	281	0	200	200		200	0.0%	
4105 Water Charges	880	0	700	700		700	0.0%	
4107 Electricity Charges	5,226	1,124	6,700	5,576		5,576	16.8%	
4108 Gas Charges	2,510	335	3,000	2,665		2,665	11.2%	
4110 Maintenance - Security	1,173	15	600	585		585	2.5%	
4113 Maintenance - General	4,107	2,486	2,000	(486)		(486)	124.3%	
4115 Village Hall Improvements	6,071	1,632	7,000	5,368		5,368	23.3%	
4120 Equipment Purchases	633	60	1,000	940		940	6.0%	
4125 CCTV	3,628	0	1,000	1,000		1,000	0.0%	
4126 Licence Fees	273	0	300	300		300	0.0%	
4240 Refuse Collection	472	689	500	(189)		(189)	137.9%	
4299 Miscellaneous Expenses	136	0	500	500		500	0.0%	
Village Hall :- Indirect Expenditure	27,080	6,621	24,250	17,629	0	17,629	27.3%	0
Net Income over Expenditure	(25,069)	(5,518)	(21,930)	(16,412)				
<u>103 Civic & Governance</u>								
4150 Cllrs' Telephone Allowance	0	0	500	500		500	0.0%	
4151 Mileage - Cllrs	160	0	300	300		300	0.0%	
4155 Chair's Allowance	1,304	793	1,500	708		708	52.8%	
4160 Election Costs	9,863	0	13,000	13,000		13,000	0.0%	
Civic & Governance :- Indirect Expenditure	11,327	793	15,300	14,508	0	14,508	5.2%	0
Net Expenditure	(11,327)	(793)	(15,300)	(14,508)				
<u>110 Grants & Donations</u>								
4180 JBB Contribution	16,798	16,798	16,800	2		2	100.0%	
4190 Grants	11,500	1,000	10,000	9,000		9,000	10.0%	
4191 Donations	494	0	1,000	1,000		1,000	0.0%	
4195 Youth Provision	9,600	0	10,000	10,000		10,000	0.0%	
Grants & Donations :- Indirect Expenditure	38,392	17,798	37,800	20,002	0	20,002	47.1%	0
Net Expenditure	(38,392)	(17,798)	(37,800)	(20,002)				

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Upton & North Elmsall Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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
120 Allotment - School Street								
1050 Allotment Rents	70	0	0	0			0.0%	
Allotment - School Street :- Income	70	0	0	0				0
2006 School Street Re-Development	24,893	825	20,000	19,175		19,175	4.1%	825
4027 Skip Hire	238	0	0	0		0	0.0%	
Allotment - School Street :- Indirect Expenditure	25,130	825	20,000	19,175	0	19,175	4.1%	825
Net Income over Expenditure	(25,060)	(825)	(20,000)	(19,175)				
6000 plus Transfer from EMR	9,310	825	0	(825)				
Movement to/(from) Gen Reserve	(15,750)	0	(20,000)	(20,000)				
121 Allotment - Harewood Lane								
1050 Allotment Rents	785	2,652	2,500	(152)			106.1%	
1055 Allotment Key Deposits	45	0	0	0			0.0%	
Allotment - Harewood Lane :- Income	830	2,652	2,500	(152)			106.1%	0
2005 Pest Control	425	85	500	415		415	17.0%	
4005 Portable Toilet Hire	608	208	900	692		692	23.1%	
4024 Contractors	2,685	750	1,310	560		560	57.3%	
4027 Skip Hire	238	0	250	250		250	0.0%	
4105 Water Charges	1,554	0	1,180	1,180		1,180	0.0%	
4106 Site Security	0	97	0	(97)		(97)	0.0%	
Allotment - Harewood Lane :- Indirect Expenditure	5,509	1,140	4,140	3,000	0	3,000	27.5%	0
Net Income over Expenditure	(4,679)	1,512	(1,640)	(3,152)				
124 War Memorial								
4113 Maintenance - General	0	0	100	100		100	0.0%	
4299 Miscellaneous Expenses	0	0	150	150		150	0.0%	
War Memorial :- Indirect Expenditure	0	0	250	250	0	250	0.0%	0
Net Expenditure	0	0	(250)	(250)				
125 Rose Estate Playing Field								
4024 Contractors	2,960	280	3,000	2,720		2,720	9.3%	
4120 Equipment Purchases	1,495	0	1,500	1,500		1,500	0.0%	
Rose Estate Playing Field :- Indirect Expenditure	4,455	280	4,500	4,220	0	4,220	6.2%	0
Net Expenditure	(4,455)	(280)	(4,500)	(4,220)				

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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>127 Stable and Grazing Rent</u>								
1052 Stable and Grazing Rents	6,631	973	7,500	6,527			13.0%	
Stable and Grazing Rent :- Income	6,631	973	7,500	6,527			13.0%	0
Net Income	6,631	973	7,500	6,527				
<u>129 Grazing Field</u>								
4024 Contractors	4,550	0	0	0		0	0.0%	
4105 Water Charges	1,726	0	1,300	1,300		1,300	0.0%	
4111 Grazing Field Maintenance	0	475	3,310	2,835		2,835	14.4%	
Grazing Field :- Indirect Expenditure	6,276	475	4,610	4,135	0	4,135	10.3%	0
Net Expenditure	(6,276)	(475)	(4,610)	(4,135)				
<u>130 Stables</u>								
4113 Maintenance - General	1,200	130	1,100	970		970	11.8%	
Stables :- Indirect Expenditure	1,200	130	1,100	970	0	970	11.8%	0
Net Expenditure	(1,200)	(130)	(1,100)	(970)				
<u>132 Quarry Lane</u>								
1061 Lease Income	500	0	500	500			0.0%	
Quarry Lane :- Income	500	0	500	500			0.0%	0
Net Income	500	0	500	500				
<u>134 Events</u>								
1054 Events Income	218	0	0	0			0.0%	
Events :- Income	218	0	0	0				0
4235 Events	2,317	2,215	9,000	6,785		6,785	24.6%	
Events :- Indirect Expenditure	2,317	2,215	9,000	6,785	0	6,785	24.6%	0
Net Income over Expenditure	(2,099)	(2,215)	(9,000)	(6,785)				
<u>135 Memorial Garden</u>								
4105 Water Charges	180	0	200	200		200	0.0%	
4113 Maintenance - General	469	0	1,000	1,000		1,000	0.0%	
Memorial Garden :- Indirect Expenditure	648	0	1,200	1,200	0	1,200	0.0%	0
Net Expenditure	(648)	0	(1,200)	(1,200)				

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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
136 School Street Green								
4005 Portable Toilet Hire	100	0	0	0		0	0.0%	
4113 Maintenance - General	2,993	0	1,000	1,000		1,000	0.0%	
4120 Equipment Purchases	11,798	0	1,000	1,000		1,000	0.0%	
School Street Green :- Indirect Expenditure	14,891	0	2,000	2,000	0	2,000	0.0%	0
Net Expenditure	(14,891)	0	(2,000)	(2,000)				
139 Miners Memorial Garden								
4113 Maintenance - General	0	580	500	(80)		(80)	116.0%	
4120 Equipment Purchases	10	0	0	0		0	0.0%	
Miners Memorial Garden :- Indirect Expenditure	10	580	500	(80)	0	(80)	116.0%	0
Net Expenditure	(10)	(580)	(500)	80				
140 Recreation & Environment								
2008 Water Displays & Bin Emptying	12,070	1,330	7,000	5,670		5,670	19.0%	
4007 Village Show/Allotment Comp	67	86	500	414		414	17.1%	
4024 Contractors	570	750	2,000	1,250		1,250	37.5%	
4113 Maintenance - General	120	2,800	2,000	(800)		(800)	140.0%	
4120 Equipment Purchases	101	0	1,000	1,000		1,000	0.0%	
4210 Grass Cutting	12,150	0	8,500	8,500		8,500	0.0%	
4212 Fuel for Equipment	19	0	50	50		50	0.0%	
4214 Flower Containers	0	167	1,000	833		833	16.7%	
4219 Tools	128	0	0	0		0	0.0%	
4220 Christmas Trees & Lights	4,339	0	12,000	12,000		12,000	0.0%	
4299 Miscellaneous Expenses	139	0	210	210		210	0.0%	
Recreation & Environment :- Indirect Expenditure	29,702	5,132	34,260	29,128	0	29,128	15.0%	0
Net Expenditure	(29,702)	(5,132)	(34,260)	(29,128)				
145 Cllrs Training								
4152 Cllrs Training	934	179	2,000	1,821		1,821	8.9%	
Cllrs Training :- Indirect Expenditure	934	179	2,000	1,821	0	1,821	8.9%	0
Net Expenditure	(934)	(179)	(2,000)	(1,821)				
146 Defibrillators								
4049 Supplies	2,277	0	2,000	2,000		2,000	0.0%	
Defibrillators :- Indirect Expenditure	2,277	0	2,000	2,000	0	2,000	0.0%	0
Net Expenditure	(2,277)	0	(2,000)	(2,000)				

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Upton & North Elmsall Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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
147 Community Garden School Street								
4005 Portable Toilet Hire	625	104	600	496		496	17.3%	
4024 Contractors	0	0	100	100		100	0.0%	
4027 Skip Hire	238	0	250	250		250	0.0%	
4049 Supplies	385	0	400	400		400	0.0%	
4105 Water Charges	226	23	500	477		477	4.7%	
4120 Equipment Purchases	6	0	100	100		100	0.0%	
Community Garden School Street :- Indirect Expenditure	1,479	127	1,950	1,823	0	1,823	6.5%	0
Net Expenditure	(1,479)	(127)	(1,950)	(1,823)				
148 Flower Tubs								
4049 Supplies	823	35	200	165		165	17.5%	
4120 Equipment Purchases	396	30	300	270		270	10.0%	
4222 Plants	1,070	800	1,000	200		200	80.0%	
Flower Tubs :- Indirect Expenditure	2,289	865	1,500	635	0	635	57.7%	0
Net Expenditure	(2,289)	(865)	(1,500)	(635)				
149 Cash For Bank								
1062 Cash Received for Bank	3,655	0	3,655	3,655			0.0%	
Cash For Bank :- Income	3,655	0	3,655	3,655			0.0%	0
Net Income	3,655	0	3,655	3,655				
151 Eco Allotment - Harewood Lane								
4120 Equipment Purchases	0	0	200	200		200	0.0%	
4212 Fuel for Equipment	50	0	50	50		50	0.0%	
Eco Allotment - Harewood Lane :- Indirect Expenditure	50	0	250	250	0	250	0.0%	0
Net Expenditure	(50)	0	(250)	(250)				
153 Citizens Advice								
4161 Citizens Advice	4,144	4,289	4,300	11		11	99.7%	
Citizens Advice :- Indirect Expenditure	4,144	4,289	4,300	11	0	11	99.7%	0
Net Expenditure	(4,144)	(4,289)	(4,300)	(11)				

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Upton & North Elmsall Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 3

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>157 Council Van</u>								
1999 Miscellaneous Income	279	0	0	0			0.0%	
Council Van :- Income	<u>279</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>
Net Income	<u>279</u>	<u>0</u>	<u>0</u>	<u>0</u>				
Grand Totals:- Income	267,739	131,897	271,930	140,033			48.5%	
Expenditure	286,703	70,183	291,930	221,747	0	221,747	24.0%	
Net Income over Expenditure	<u>(18,964)</u>	<u>61,714</u>	<u>(20,000)</u>	<u>(81,714)</u>				
plus Transfer from EMR	9,310	825	0	(825)				
Movement to/(from) Gen Reserve	<u>(9,654)</u>	<u>62,539</u>	<u>(20,000)</u>	<u>(82,539)</u>				

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Upton & North Elmsall Parish Council Current Year

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Balance Sheet as at 30th June 2026

31st March 2026

31st March 2027

31st March 2026				31st March 2027			
Current Assets							
1,348	Debtors		0				
7,635	VAT Control A/c		4,376				
5	VAT Amendment		0				
1,549	Prepayments		0				
8,147	Current A/c		28,902				
91,785	Base RateTracker A/c		142,671				
9,237	Community A/c		397				
0	Petty Cash		71				
119,706						176,417	
119,706	Total Assets					176,417	
Current Liabilities							
2,551	Creditors		0				
1,809	Accruals		0				
644	Receipts in Advance		0				
5,004						0	
114,702	Total Assets Less Current Liabilities					176,417	
Represented By							
99,595	General Reserves					157,135	
15,107	EMR - School St Redevelopment					19,282	
114,702						176,417	

The above statement represents fairly the financial position of the authority as at 30th June 2026 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

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Upton & North Elmsall Parish Council Current Year

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Receipts and Payments Summary - Cashbook 1

Current A/c

Current Month is: 3

	<u>Receipt Totals</u>	<u>Payment Totals</u>	
Month 1	145,899.20	21,006.87	
Month 2	1,425.11	92,880.74	
Month 3	823.34	13,505.78	
Total Receipts / Payments	148,147.65	127,393.39	Closing Trial Balance
Opening Balance	8,147.33		
Closing Balance		28,901.59	28,901.59
	<u>156,294.98</u>	<u>156,294.98</u>	

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Upton & North Elmsall Parish Council Current Year

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Receipts and Payments Summary - Cashbook 2

Base RateTracker A/c

Current Month is: 3

	<u>Receipt Totals</u>	<u>Payment Totals</u>	
Month 2	50,600.00	0.00	
Month 3	286.25	0.00	
Total Receipts / Payments	50,886.25	0.00	Closing Trial Balance
Opening Balance	91,785.03		
Closing Balance		142,671.28	142,671.28
	<u>142,671.28</u>	<u>142,671.28</u>	

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Upton & North Elmsall Parish Council Current Year

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Receipts and Payments Summary - Cashbook 4

Petty Cash

Current Month is: 3

	<u>Receipt Totals</u>	<u>Payment Totals</u>	
Month 3	100.00	29.40	
Total Receipts / Payments	100.00	29.40	Closing Trial Balance
Opening Balance	0.00		
Closing Balance		70.60	70.60
	100.00	100.00	

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Upton & North Elmsall Parish Council Current Year

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Receipts and Payments Summary - Cashbook 6

Community A/c

Current Month is: 3

	<u>Receipt Totals</u>	<u>Payment Totals</u>	
Month 1	680.67	9,241.88	
Month 2	196.67	608.50	
Month 3	141.67	8.50	
Total Receipts / Payments	1,019.01	9,858.88	Closing Trial Balance
Opening Balance	9,236.81		
Closing Balance		396.94	396.94
	<u>10,255.82</u>	<u>10,255.82</u>	

Date: 15/07/2026

Upton & North Elmsall Parish Council Current Year

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Current A/c

List of Payments made between 01/04/2026 and 30/06/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2026	Friends of the Community	DDR	1,000.00		Grant Payment 26/27 1/2
01/04/2026	Fetch Fulfilment Ltd	DDR	21.80		Tube Lightbulb
02/04/2026	CDS Superstores Internat. Ltd	DDR	-23.99		4 x Hanging Baskets (Refund)
07/04/2026	Divya Enterprises Limited	DDR	19.49		4 x Hanging Baskets
07/04/2026	Grenke Leasing	DDR	292.54		Copier Lease Q1
07/04/2026	Amazon EU S.a.r.L.	DDR	12.25		Office Stationery
08/04/2026	Barclays Bank	DDR	9.40		Commission Charges
08/04/2026	Land Registry Gov.UK	DDR	7.00		Land Title Register
08/04/2026	Land Registry Gov.UK	DDR	14.00		Land Title Register & Plan
08/04/2026	Land Registry Gov.UK	DDR	14.00		Land Title Register & Plan
08/04/2026	Land Registry Gov.UK	DDR	14.00		Land Title Register & Plan
08/04/2026	National Allotment Society	DDR	85.20		Membership Subscription
08/04/2026	National Allotment Society	DDR	-85.20		Membership Subscription
08/04/2026	National Allotment Society	DDR	85.00		Membership Subscription
09/04/2026	Land Registry Gov.UK	DDR	7.00		Land Title Register
09/04/2026	Amazon EU S.a.r.L.	DDR	17.70		Office Supplies
10/04/2026	Creative Pension Trust	DDR	32.40		Pension Administration
13/04/2026	Amazon EU S.a.r.L.	DDR	5.39		Maintenance Supplies
13/04/2026	Wyre Brands Limited	DDR	11.95		Maintenance Supplies
13/04/2026	HM Trading Group Limited	DDR	4.74		Maintenance Supplies
13/04/2026	Amazon EU S.a.r.L.	DDR	9.49		Office Supplies
15/04/2026	Grenke Leasing	DDR	168.00		Documentation Fee
16/04/2026	Scottish Water - Business	DDR	7.76		Water Charges- Memorial Garden
16/04/2026	Scottish Water - Business	DDR	380.64		Water Charges- Grazing Field
16/04/2026	Scottish Water - Business	DDR	239.79		Water Charges- Village Hall
16/04/2026	Peninsula Services Ltd	DDR	229.63		HR Services
16/04/2026	British Gas Business	DDR	350.43		Gas Charges- Village Hall
16/04/2026	Furniture Clinic Limited	DDR	19.99		Cleaning Supplies
16/04/2026	Smarty Mobile Network	DDR	9.00		Work Mobile Monthly Airtime
20/04/2026	Peninsula Services Ltd	DDR	190.57		H&S Services
20/04/2026	Smarty Mobile Network	DDR	10.80		Work Mobile Monthly Airtime
23/04/2026	Wakefield District Council	DDR	577.51		Annual Waste Collection
23/04/2026	SHAW Toilet hire	DDR	120.00		Toilet Hire - Harewood Lane
23/04/2026	SHAW Toilet hire	DDR	120.00		Toilet Hire - Community Garden
23/04/2026	Hesketh Gas Ltd	DDR	222.00		Gas Heater Removal
23/04/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
23/04/2026	Darrington Tree Services	DDR	250.00		Damaged Branch Removal
23/04/2026	Pro Logic Computers (UK) Ltd	DDR	28.80		Old PC Secure Disposal
23/04/2026	T & D Contractors	DDR	1,500.00		Relaying Ramp
23/04/2026	AquaAid	DDR	96.00		Water Cooler Annual Service
23/04/2026	Integra	DDR	192.60		Qtly Payrol, Pension & YE
23/04/2026	Rialtas Business Solutions	DDR	866.40		Annual Software Licence
23/04/2026	Complete Asbestos Surveys	DDR	320.00		Village Hall Asbestos Survey
23/04/2026	DRD Communications Ltd	DDR	218.93		T&B Charges, Handset Purchase
23/04/2026	Yorks Local Council Assn	DDR	1,199.00		Annual Membership
23/04/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
23/04/2026	Heatons Group Limited	DDR	784.32		Office Furniture

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Upton & North Elmsall Parish Council Current Year

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Current A/c

List of Payments made between 01/04/2026 and 30/06/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
23/04/2026	Heatons Group Limited	DDR	52.15		Cleaning Supplies
23/04/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
23/04/2026	HM Revenue & Customs	DDR	1,273.78		PAYE & NIC Apr 26
23/04/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
23/04/2026	Pegasus Fire Protection	DDR	2,232.00		EL Service & Replacements
23/04/2026	Staff Salaries	DDR	103.99		Aug 25 Underpay Correction
27/04/2026	Denny Enterprises Internat Ltd	DDR	16.99		Drainage Rods
27/04/2026	Amazon EU S.a.r.L.	DDR	173.53		Office Chair
27/04/2026	Amazon EU S.a.r.L.	DDR	173.53		Office Chair
27/04/2026	Simply Auto Enrolment	DDR	24.00		Pension Administration
28/04/2026	Pro Logic Computers (UK) Ltd	DDR	187.98		Monthly IT Support
30/04/2026	Utility Warehouse	DDR	93.16		Telephone Charges
30/04/2026	Creative Pension Trust	DDR	223.41		Pension Contributions
30/04/2026	Staff Salaries	DDR	3,760.08		3 x Staff Salaries Apr 26
30/04/2026	Countrydales Limited	DDR	5.94		Maintenance Supplies
30/04/2026	Scarlett Entertainment Ltd	DDR	2,550.00		Deposit-Panto 26 Entertainment
30/04/2026	Countrydales Limited	DDR	-5.94		Maintenance Supplies
30/04/2026	Countrydales Limited	DDR	5.94		Maintenance Supplies
01/05/2026	Grenke Leasing	DDR	88.00		Photocopier Lease
05/05/2026	Barclays Bank	DDR	27.60		Bank Charges
05/05/2026	Amazon EU S.a.r.L.	DDR	29.99		Letter Box
08/05/2026	Creative Pension Trust	DDR	32.40		Pension Administration
11/05/2026	Land Registry Gov.UK	DDR	7.00		Land Registry Titles/Plans
11/05/2026	Land Registry Gov.UK	DDR	7.00		Land Registry Title/Plans
11/05/2026	R B Asbestos Consultants Ltd	DDR	990.00		Asbestos Survey School Street
13/05/2026	Amazon EU S.a.r.L.	DDR	13.51		Cleaning Supplies
13/05/2026	Towelogy Ltd	DDR	5.13		Cleaning Supplies
13/05/2026	MYMART LIMITED	DDR	7.91		Cleaning Supplies
18/05/2026	Smarty Mobile Network	DDR	9.00		Work Mobile Monthly Data Plan
19/05/2026	Peninsula Services Ltd	DDR	190.57		Health & Safety Services
19/05/2026	Glenfield Investments Ltd	DDR	44.99		Water Quality Test Kit
20/05/2026	MMD Healthcare Ltd	DDR	7.09		Cleaning Supplies
20/05/2026	Paperstone	DDR	74.99		Paper
20/05/2026	Smarty Mobile Network	DDR	10.80		Work Mobile Monthly Data Plan
20/05/2026	Zurich Municipal	DDR	3,888.17		Annual Council Insurance Cover
20/05/2026	Citizens Advice Wakefield	DDR	4,289.00		CAB Service 2026/27
20/05/2026	Rialtas Business Solutions	DDR	1,176.00		Year-End Closedown Service
20/05/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
20/05/2026	T & D Contractors	DDR	696.00		Bollards - Miners Memorial
20/05/2026	T & D Contractors	DDR	336.00		Boulder Relocation-Rose Estate
20/05/2026	SHAW Toilet hire	DDR	124.80		Toilet Hire - Community Garden
20/05/2026	SHAW Toilet hire	DDR	124.80		Toilet Hire - Harewood Lane
20/05/2026	Heatons Group Limited	DDR	62.62		Cleaning Supplies
20/05/2026	Hesketh Gas Ltd	DDR	1,962.00		Hot Water Boiler
20/05/2026	DRD Communications Ltd	DDR	58.67		Monthly Phone and Broadband
20/05/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
20/05/2026	Tornado Pest Control	DDR	102.00		Quarterly Pest Control

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Upton & North Elmsall Parish Council Current Year

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Current A/c

List of Payments made between 01/04/2026 and 30/06/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
20/05/2026	Yorks Local Council Assn	DDR	75.20		Councillor Training
20/05/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
20/05/2026	Joint Burial Committee	DDR	16,798.00		Annual Contribution 2026/27
20/05/2026	Simon Sullivan Plumbing	DDR	75.00		Leaking Pipe Repair
20/05/2026	HM Revenue & Customs	DDR	1,273.78		PAYE & NIC May 2026
20/05/2026	Adam Washington	DDR	850.00		Cherry Tree Removal
20/05/2026	Adam Washington	DDR	1,950.00		Crown Raise & Deadwood Tree
20/05/2026	T & D Contractors	DDR	900.00		Allotment Plot Clearance
20/05/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
20/05/2026	T & D Contractors	DDR	570.00		Chain Harrowing Grazing Field
20/05/2026	Integra	DDR	444.00		Internal Audit Fees 2025/26
20/05/2026	T & D Contractors	DDR	156.00		Trough Tap Replacement
21/05/2026	Peninsula Services Ltd	DDR	245.70		HR Services
21/05/2026	British Gas Business	DDR	252.59		Gas Charges
21/05/2026	Amazon EU S.a.r.L.	DDR	6.98		Laundry Bags for Village Hall
21/05/2026	Amazon EU S.a.r.L.	DDR	13.28		Petty Cash Tin
21/05/2026	Amazon EU S.a.r.L.	DDR	10.51		Receipt Books
21/05/2026	Gearfix Limited	DDR	11.99		Safety Cords
21/05/2026	Scale Lane Printers Limited	DDR	4.46		Petty Cash Vouchers
21/05/2026	Blockchainomatic Limited	DDR	13.99		Recycling Bin for Kitchen
22/05/2026	Base RateTracker A/c	220526	50,000.00		Surplus Funds Moved to Savings
22/05/2026	Amazon EU S.a.r.L.	DDR	59.45		Sack Truck
28/05/2026	Pro Logic Computers (UK) Ltd	DDR	189.26		IT Support
28/05/2026	Simply Auto Enrolment	DDR	24.00		Pension Administration
28/05/2026	Lupol Limited	DDR	12.98		Bathroom Light
28/05/2026	Fetch Fulfilment Limited	DDR	21.20		Storage Room Lighting
29/05/2026	Creative Pension Trust	DDR	223.41		Pension Payment
29/05/2026	Utility Warehouse	DDR	92.84		Telephone & Broadband
29/05/2026	Staff Salaries	DDR	3,760.08		Staff Salaries May 2026
01/06/2026	Petty Cash	PC Setup	100.00		Initial Petty Cash Float
03/06/2026	Office Specialities Ltd	DDR	45.89		Toilet Roll
03/06/2026	Land Registry Gov.UK	DDR	7.00		Land Registry Plans
03/06/2026	Land Registry Gov.UK	DDR	7.00		Land Registry Plans
03/06/2026	Banner World Limited	DDR	102.90		Village Show Banners
04/06/2026	Creative Pension Trust	DDR	32.40		Pension Administration
05/06/2026	Scottish Water - Business	DDR	23.45		Water Charges-Community Garden
05/06/2026	Barclays Bank	DDR	28.44		Commission Charges
08/06/2026	Office Specialities Ltd	DDR	-45.89		Refund - Toilet Roll
10/06/2026	Barnsley Lock & Safe Co Ltd	DDR	116.39		Allotment Site Keys
12/06/2026	Euro Digtial Systems	DDR	111.46		Photocopier Charges
12/06/2026	Amazon EU S.a.r.L.	DDR	6.00		Slug & Snail Killer
16/06/2026	Peninsula Services Ltd	DDR	245.70		HR Services
16/06/2026	Smarty Mobile Network	DDR	9.00		Clerk - Monthly Mobile Data
17/06/2026	Luxtrous Limited	DDR	20.89		Plastic Cups
17/06/2026	Amazon EU S.a.r.L.	DDR	11.98		Plastic Cup Dispenser
17/06/2026	SHAW Toilet hire	DDR	124.80		Toilet Hire - Harewood Lane
17/06/2026	Yorks Local Council Assn	DDR	28.20		Councillor Training

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Upton & North Elmsall Parish Council Current Year

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Current A/c

List of Payments made between 01/04/2026 and 30/06/2026

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
17/06/2026	Wakefield District Council	DDR	111.98		Annual Recycling Collection
17/06/2026	Newstead Nurseries Ltd	DDR	996.00		Summer Flowertubs
17/06/2026	Newstead Nurseries Ltd	DDR	200.00		Village Planting Supplies
17/06/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
17/06/2026	DRD Communications Ltd	DDR	58.53		Telephone & Broadband
17/06/2026	Yorks Local Council Assn	DDR	75.20		Councillor Training
17/06/2026	Adam Washington	DDR	120.00		Weekly Bin Emptying
17/06/2026	HM Revenue & Customs	DDR	1,255.30		PAYE & NIC June 2026
17/06/2026	Adam Washington	DDR	400.00		Plant Watering & Bin Emptying
17/06/2026	Heatons Group Limited	DDR	52.15		Toilet Roll
17/06/2026	Adam Washington	DDR	750.00		Flower Planting
17/06/2026	Cllr S Pallett	DDR	36.00		Tablecloth Drycleaning
18/06/2026	Argos	DDR	879.00		Mobile Phone
19/06/2026	Peninsula Services Ltd	DDR	190.57		H & S Services
22/06/2026	Joel Miles-Board	DDR	17.85		ID Cards
22/06/2026	Value Products Limited	DDR	63.43		3 x Day Trip F.A. kits
22/06/2026	Smarty Mobile Network	DDR	10.80		Admin - Monthly Mobile Data
22/06/2026	The Little Upton Florist	DDR	60.00		Bereavement Flowers
22/06/2026	PixPrint Limited	DDR	23.29		Parish Council Lanyards
23/06/2026	British Gas Business	DDR	99.17		Gas Charges - Village Hall
23/06/2026	E.ON Electricity	DDR	1,288.04		Electricity Charges
23/06/2026	Morrisons Supermarkets Limited	DDR	8.65		Office Refreshments
23/06/2026	Wakefield Web Design	DDR	1,843.20		Website Design - Final Payment
24/06/2026	Amazon EU S.a.r.L.	DDR	11.18		Weed Killer
25/06/2026	Simply Auto Enrolment	DDR	24.00		Pension Administration
25/06/2026	Fetch Fulfilment Limited	DDR	-21.20		REFUND - Storage Room Light
29/06/2026	Pro Logic Computers (UK) Ltd	DDR	178.38		IT Support
30/06/2026	Utility Warehouse	DDR	43.08		Final Payment-Internet & Phone
30/06/2026	Staff Salaries	SO	3,635.57		Staff Salaries June 2026
Total Payments			127,393.39		

15/07/2026

Upton & North Elmsall Parish Council Current Year

Page 1

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Cashbook 1

User: CLERK

Current A/c

Receipts received between 01/04/2026 and 30/06/2026

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 01/04/2026	9,216.81						
NY Move	Community A/c	9,216.81			204		9,216.81	New Year Movement
090426	Banked: 09/04/2026	121.34						
090426		121.34			1052	127	121.34	Stables & Grazing Rent
130426	Banked: 13/04/2026	7,635.11						
130426	HM Revenue & Customs	7,635.11			105		7,635.11	VAT Return Q4 25/26
150426	Banked: 15/04/2026	126,882.50						
150426	Wakefield District Council	126,882.50			1176	101	126,882.50	Precept 1st Instalment
240426	Banked: 24/04/2026	1,662.10						
010426 28		52.00			1050	121	52.00	Allotment Rent 26/27
020426 29		104.00			1050	121	104.00	Allotment Rent 26/27
080426 30		104.00			1050	121	104.00	Allotment Rent 26/27
080426 31		104.00			1050	121	104.00	Allotment Rent 26/27
090426 43		104.00			1050	121	104.00	Allotment Rent 26/27
090426 44		52.00			1050	121	52.00	Allotment Rent 26/27
080426 32		728.00			1052	127	728.00	Stables & Grazing Rent
110426 31	Dice Demons	50.00			1000	102	50.00	Hall Hire
130426 33		52.00			1050	121	52.00	Allotment Rent 26/27
140426 34		52.00			1050	121	52.00	Allotment Rent 26/27
160426 36		52.00			1050	121	52.00	Allotment Rent 26/27
160426 35		52.00			1050	121	52.00	Allotment Rent 26/27
170426 37		52.00			1050	121	52.00	Allotment Rent 26/27
170426 38		52.00			1050	121	52.00	Allotment Rent 26/27
170426 39		52.00			1050	121	52.00	Allotment Rent 26/27
170426 38	Resident	0.10			1063	101	0.10	Photocopying
270426	Banked: 27/04/2026	121.34						
270426		121.34			1052	127	121.34	Stables & Grazing Rent
270426	Banked: 27/04/2026	104.00						
270426		104.00			1050	121	104.00	Allotment Rent 2026/27
290426	Banked: 29/04/2026	156.00						
290426		156.00			1050	121	156.00	Allotment Rent 2026/27
050526	Banked: 05/05/2026	52.00						
050526		52.00			1050	121	52.00	Allotment Rent 2026/27
050526	Banked: 05/05/2026	284.67						
050526		284.67			1052	127	284.67	Stables & Grazing Rent
050526	Banked: 05/05/2026	52.00						
050526		52.00			1050	121	52.00	Allotment Rent 2026/27
070526	Banked: 07/05/2026	72.00						
070526		72.00			1000	102	72.00	Hall Hire
110526	Banked: 11/05/2026	52.00						

Subtotal Carried Forward:

146,411.87

0.00

0.00

146,359.87

15/07/2026

Upton & North Elmsall Parish Council Current Year

Page 2

12:48

Cashbook 1

User: CLERK

Current A/c

Receipts received between 01/04/2026 and 30/06/2026

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
110526		52.00			1050	121	52.00	Allotment Rent 2026/27
210526	Banked: 21/05/2026	56.00						
210526		56.00			1052	127	56.00	Stables & Grazing Rent
270526	Banked: 27/05/2026	121.34						
270526		121.34			1052	127	121.34	Stables & Grazing Rent
280526	Banked: 28/05/2026	735.10						
100426	Line Dancing	21.00			1000	102	21.00	Hall Hire
240426		52.00			1050	121	52.00	Allotment Rent 2026/27
300426	Line Dancing	48.00			1000	102	48.00	Hall Hire
270426		52.00			1050	121	52.00	Allotment Rent 2026/27
270426		52.00			1050	121	52.00	Allotment Rent 2026/27
020526	Model Club	32.00			1000	102	32.00	Hall Hire
070526		32.00			1000	102	32.00	Hall Hire
160526	Model Club	32.00			1000	102	32.00	Hall Hire
290426		156.00			1050	121	156.00	Allotment Rent 2026/27
290426		52.00			1050	121	52.00	Allotment Rent 2026/27
300426		52.00			1050	121	52.00	Allotment Rent 2026/27
080526		52.00			1050	121	52.00	Allotment Rent 2026/27
180526		52.00			1050	121	52.00	Allotment Rent 2026/27
090526	Dice Demons	50.00			1000	102	50.00	Hall Hire
280526	Resident	0.10			1063	101	0.10	Photocopying
01062026	Banked: 01/06/2026	50.00						
01062026		50.00			1000	102	50.00	Hall Hire
080626	Banked: 08/06/2026	180.00						
080626	Wakefield District Council	180.00			1000	102	180.00	Hall Hire - Polling Station
090626	Banked: 09/06/2026	24.00						
090626		24.00			1000	102	24.00	Hall Hire
110626	Banked: 11/06/2026	48.00						
110626		48.00			1000	102	48.00	Hall Hire
240626	Banked: 24/06/2026	32.00						
240626		32.00			1000	102	32.00	Hall Hire
290626	Banked: 29/06/2026	121.34						
290626		121.34			1052	127	121.34	Stable & Grazing Rent
300626	Banked: 30/06/2026	368.00						
290526	Line Dancing	48.00			1000	102	48.00	Hall Hire
010626		52.00			1050	121	52.00	Allotment Rent 2026/27
030626		52.00			1050	121	52.00	Allotment Rent 2026/27
050626		36.00			1000	102	36.00	Hall Hire
060626	Model Club	32.00			1000	102	32.00	Hall Hire
130626	Dice Demons	50.00			1000	102	50.00	Hall Hire
160626	Upton Primary School	50.00			1000	102	50.00	Hall Hire
200626	Model Club	32.00			1000	102	32.00	Hall Hire
260626		16.00			1000	102	16.00	Hall Hire
Subtotal Carried Forward:		148,147.65	0.00	0.00			148,147.65	

15/07/2026
12:48

Upton & North Elmsall Parish Council Current Year
Cashbook 1
Current A/c
Receipts received between 01/04/2026 and 30/06/2026

Page 3
User: CLERK

Nominal Ledger Analysis								
<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Total Receipts:		148,147.65	0.00	0.00			148,147.65	

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

BANK RECONCILIATIONS AND INDEPENDENT CHECKS

The Position

The Council's accounting records agreed with its bank records for March, April and May. Every reconciliation showed a difference of £0.00, and the independent check found no exceptions.

What Is A Bank Reconciliation?

This is the monthly check that the figures recorded in Rialtas agree with the money shown in the Council's bank accounts. A difference of £0.00 means that the two sets of records match.

What Was Independently Checked?

The appointed member reviewed the March, April and May reconciliation checklists on 14th July 2026. The payments, receipts and transfers recorded in each active cashbook were checked against the bank records.

Outcome

Month end	Total bank balance	Difference	Independent check	Exceptions
31 st March 2026	£109,169.17	£0.00	Completed 14 th July	None
30 th April 2026	£225,500.29	£0.00	Completed 14 th July	None
31 st May 2026	£184,232.83	£0.00	Completed 14 th July	None

Additional Notes

The Business Premium and Pavilion accounts, together with Cashbooks 3 and 5, were closed at year end. Cashbook 2 had no transactions in April, so no separate transaction checklist was needed, although its balance remained included in the signed reconciliation.

What Members Need To Know And Do

There is no concern. The reconciliations matched the accounting records and the checks found no exceptions. Members are asked to receive and note the March, April and May reconciliations and independent checks.

Date: 15/04/2026

Upton & North Emsall Parish Council 2025/26

Page 1

Time: 13:53

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 1 - Current A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/c	31/03/2026		8,147.33
			<u>8,147.33</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			8,147.33
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			8,147.33
		Balance per Cash Book is :-	8,147.33
		Difference is :-	0.00

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date: 15/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:55

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 2 - Base RateTracker A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Rate Tracker	31/03/2026		91,785.03
			<u>91,785.03</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			91,785.03
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			91,785.03
		Balance per Cash Book is :-	91,785.03
		Difference is :-	0.00

Signatory 1:

Name

.....Signed ..

.....Date 14.07.26

Date: 15/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:55

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 3 - Business Premium A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Premium A/c	31/03/2026		0.00
			0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name

.....Signed

.....Date 14.07.26.....

Date: 15/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:56

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 5 - Pavilion**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Pavilion Account	31/03/2026		0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date: 15/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:57

**Bank Reconciliation Statement as at 31/03/2026
for Cashbook 6 - Community A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Community Account	31/03/2026		9,236.81
			<u>9,236.81</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			9,236.81
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			9,236.81
		Balance per Cash Book is :-	9,236.81
		Difference is :-	0.00

Signatory 1:

Name

.....Signed ..

.....Date 14.07.26

Date: 01/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 11:16

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 1 - Current A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
02/03/2026	DDR	172.38		172.38		R 	Pro Logic Computers (UK) Ltd
02/03/2026	SO	3,894.62		3,894.62		R 	Staff Salaries
02/03/2026	DDR	47.47		47.47		R 	Amazon EU S.a.r.L.
02/03/2026	DDR	30.86		30.86		R 	Amazon EU S.a.r.L.
05/03/2026	DDR	32.40		32.40		R 	Creative Pension Trust
10/03/2026	DDR	8.30		8.30		R 	Scottish Water - Business
10/03/2026	100326		20,000.00	20,000.00		R 	Receipt(s) Banked
12/03/2026	DDR	11.65		11.65		R 	Euro Digital Systems
13/03/2026	130326		500.00	500.00		R 	Receipt(s) Banked
16/03/2026	DDR	21.99		21.99		R 	HHS Direct Ltd
16/03/2026	DDR	229.63		229.63		R 	Peninsula Services Ltd
16/03/2026	DDR	8.53		8.53		R 	Amazon EU S.a.r.L.
16/03/2026	DDR	23.99		23.99		R 	Amazon EU S.a.r.L.
16/03/2026	DDR	13.98		13.98		R 	The Bead Shop Ltd
16/03/2026	DDR	11.80		11.80		R 	Amazon EU S.a.r.L.
16/03/2026	DDR	9.00		9.00		R 	Smarty Mobile Network
17/03/2026	DDR	1,538.96		1,538.96		R 	E.ON Electricity
17/03/2026	DDR	25.49		25.49		R 	Amazon EU S.a.r.L.
18/03/2026	DDR	195.00		195.00		R 	Premium Horticulture Limited
18/03/2026	DDR	120.00		120.00		R 	Adam Washington
18/03/2026	DDR	12.38		12.38		R 	D3 Office Group Ltd
18/03/2026	DDR	120.00		120.00		R 	Adam Washington
18/03/2026	DDR	176.42		176.42		R 	DRD Communications Ltd
18/03/2026	DDR	32.54		32.54		R 	Adam Washington
18/03/2026	DDR	3,540.00		3,540.00		R 	T & D Contractors
18/03/2026	DDR	10,500.00		10,500.00		R 	T & D Contractors
18/03/2026	DDR	7,140.00		7,140.00		R 	T & D Contractors
18/03/2026	DDR	216.00		216.00		R 	T & D Contractors
18/03/2026	DDR	1,656.00		1,656.00		R 	T & D Contractors
18/03/2026	DDR	1,800.00		1,800.00		R 	T & D Contractors
18/03/2026	DDR	216.00		216.00		R 	T & D Contractors
18/03/2026	DDR	115.00		115.00		R 	Yorks Local Council Assn
18/03/2026	DDR	27.40		27.40		R 	Yorks Local Council Assn
18/03/2026	DDR	420.00		420.00		R 	Yorks Local Council Assn
18/03/2026	DDR	120.00		120.00		R 	Adam Washington
18/03/2026	DDR	1,114.53		1,114.53		R 	HM Revenue & Customs
18/03/2026	DDR	886.80		886.80		R 	Pro Logic Computers (UK) Ltd
18/03/2026	DDR	120.00		120.00		R 	Adam Washington
18/03/2026	DDR	120.00		120.00		R 	Adam Washington
18/03/2026	DDR	-886.80		-886.80		R 	Pro Logic Computers (UK) Ltd
18/03/2026	DDR	886.80		886.80		R 	Pro Logic Computers (UK) Ltd
19/03/2026	DDR	190.57		190.57		R 	Peninsula Services Ltd
19/03/2026	DDR	120.89		120.89		R 	Garden Selections Ltd
19/03/2026	DDR	589.99		589.99		R 	BHF Defibrillators
20/03/2026	DDR	10.80		10.80		R 	Smarty Mobile Network
20/03/2026	200326		623.05	623.05		R 	Receipt(s) Banked
24/03/2026	240326		83.18	83.18		R 	Receipt(s) Banked
26/03/2026	DDR	555.61		555.61		R 	British Gas Business

Date: 01/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 2

Time: 11:16

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 1 - Current A/c

<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>
26/03/2026	DDR	24.00		24.00		R ☐	Simply Auto Enrolment
26/03/2026	DDR	23.99		23.99		R ☐	CDS Superstores Internat. Ltd
27/03/2026	DDR	128.21		128.21		R ☐	Scottish Water - Business
27/03/2026	DDR	12.81		12.81		R ☐	Scottish Water - Business
27/03/2026	270326		52.00	52.00		R ☐	Receipt(s) Banked
30/03/2026	DDR	186.28		186.28		R ☐	Pro Logic Computers (UK) Ltd
30/03/2026	300326		25.00	25.00		R ☐	Receipt(s) Banked
31/03/2026	DDR	223.41		223.41		R ☐	Creative Pension Trust
31/03/2026	DDR	95.72		95.72		R ☐	Utility Warehouse
31/03/2026	SO	3,894.42		3,894.42		R ☐	Staff Salaries
31/03/2026	310326		968.80	968.80		R ☐	Receipt(s) Banked
		<u>40,785.82</u>	<u>22,252.03</u>				

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date: 01/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 11:18

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 2 - Base RateTracker A/c

<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>
02/03/2026	020326		231.70	231.70		R ☐	Receipt(s) Banked
18/03/2026	18032026		13.44	13.44		R ☐	Receipt(s) Banked
18/03/2026	18032026		14.68	14.68		R ☐	Receipt(s) Banked
25/03/2026	250326		0.01	0.01		R ☐	Receipt(s) Banked
25/03/2026	250326		0.01	0.01		R ☐	Receipt(s) Banked
		<u>0.00</u>	<u>259.84</u>				

Signatory 1:

Name

.....Signed

.....Date 14-07-26

Date: 07/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:09

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 3 - Business Premium A/c

<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>
02/03/2026	020326		0.03	0.03		R ☒	Receipt(s) Banked
18/03/2026	18032026	13.44		13.44		R ☒	Base RateTracker A/c
25/03/2026	250326	0.01		0.01		R ☒	Base RateTracker A/c
25/03/2026	250326		0.01	0.01		R ☒	Receipt(s) Banked
		<u>13.45</u> ✓	<u>0.04</u>				

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date: 07/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 13:11

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 5 - Pavllion

<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>
02/03/2026	020326		0.04	0.04		R ☐	Receipt(s) Banked
18/03/2026	18032026	14.68		14.68		R ☐	Base RateTracker A/c
25/03/2026	250326	0.01		0.01		R ☐	Base RateTracker A/c
25/03/2026	250326		0.01	0.01		R ☐	Receipt(s) Banked
		<u>14.69</u> ✓	<u>0.05</u>				

Signatory 1:

Name

.Signed ...

.....Date 14.07.26

Date: 01/04/2026

Upton & North Elmsall Parish Council 2025/26

Page 1

Time: 11:19

User: CLERK

Bank Reconciliation up to 31/03/2026 for Cashbook No 6 - Community A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
09/03/2026	DDR	8.50 ✓		8.50		R ☐	Barclays Bank
10/03/2026	100326	20,000.00 ✓		20,000.00		R ☐	Current A/c
13/03/2026	130326		62.00 ✓	62.00		R ☐	Receipt(s) Banked
13/03/2026	130326		52.00 ✓	52.00		R ☐	Receipt(s) Banked
16/03/2026	160326		60.67 ✓	60.67		R ☐	Receipt(s) Banked
23/03/2026	230326		3,536.00 ✓	3,536.00		R ☐	Receipt(s) Banked
26/03/2026	260326		24.00 ✓	24.00		R ☐	Receipt(s) Banked
27/03/2026	270326		16.00 ✓	16.00		R ☐	Receipt(s) Banked
30/03/2026	300326		100.00 ✓	100.00		R ☐	Receipt(s) Banked
30/03/2026	300326		52.00 ✓	52.00		R ☐	Receipt(s) Banked
		<u>20,008.50</u>	<u>3,902.67</u>				

Signatory 1:

Name

Signed

Date 14.07.26

Date: 11/05/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 08:21

User: CLERK

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Current A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/c	30/04/2026		133,039.66
			<u>133,039.66</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			133,039.66
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			133,039.66
		Balance per Cash Book is :-	133,039.66
		Difference is :-	0.00

Signatory 1:

Name

.....Signed ...

.....Date

14.07.26

Date: 08/05/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 13:07

User: CLERK

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 2 - Base RateTracker A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Rate Tracker	30/04/2026		91,785.03
			<u>91,785.03</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			91,785.03
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			91,785.03
		Balance per Cash Book is :-	91,785.03
		Difference is :-	0.00

Signatory 1:

Name

.....Signed

.....Date 14/07/26

Date:08/05/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 13:33

**Bank Reconciliation Statement as at 30/04/2026
for Cashbook 6 - Community A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Community Account	30/04/2026		675.60
			<u>675.60</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			675.60
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			675.60
		Balance per Cash Book is :-	675.60
		Difference is :-	0.00

Signatory 1:

Name ...

.....Signed ..

.....Date 14.07.26

Date: 11/05/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 08:21

User: CLERK

Bank Reconciliation up to 30/04/2026 for Cashbook No 1 - Current A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/04/2026	DDR	1,000.00		1,000.00		R 	Friends of the Community
01/04/2026	DDR	21.80		21.80		R 	Fetch Fulfilment Ltd
01/04/2026	NY Move		9,216.81	9,216.81		R 	Receipt(s) Banked
02/04/2026	DDR	-23.99		-23.99		R 	CDS Superstores Internat. Ltd
07/04/2026	DDR	19.49		19.49		R 	Divya Enterprises Limited
07/04/2026	DDR	292.54		292.54		R 	Grenke Leasing
07/04/2026	DDR	12.25		12.25		R 	Amazon EU S.a.r.L.
08/04/2026	DDR	9.40		9.40		R 	Barclays Bank
08/04/2026	DDR	7.00		7.00		R 	Land Registry Gov.UK
08/04/2026	DDR	14.00		14.00		R 	Land Registry Gov.UK
08/04/2026	DDR	14.00		14.00		R 	Land Registry Gov.UK
08/04/2026	DDR	14.00		14.00		R 	Land Registry Gov.UK
08/04/2026	DDR	85.20		85.20		R 	National Allotment Society
08/04/2026	DDR	-85.20		-85.20		R 	National Allotment Society
08/04/2026	DDR	85.00		85.00		R 	National Allotment Society
09/04/2026	DDR	7.00		7.00		R 	Land Registry Gov.UK
09/04/2026	DDR	17.70		17.70		R 	Amazon EU S.a.r.L.
09/04/2026	090426		121.34	121.34		R 	Receipt(s) Banked
10/04/2026	DDR	32.40		32.40		R 	Creative Pension Trust
13/04/2026	DDR	5.39		5.39		R 	Amazon EU S.a.r.L.
13/04/2026	DDR	11.95		11.95		R 	Wyre Brands Limited
13/04/2026	DDR	4.74		4.74		R 	HM Trading Group Limited
13/04/2026	DDR	9.49		9.49		R 	Amazon EU S.a.r.L.
13/04/2026	130426		7,635.11	7,635.11		R 	Receipt(s) Banked
15/04/2026	DDR	168.00		168.00		R 	Grenke Leasing
15/04/2026	150426		126,882.50	126,882.50		R 	Receipt(s) Banked
16/04/2026	DDR	7.76		7.76		R 	Scottish Water - Business
16/04/2026	DDR	380.64		380.64		R 	Scottish Water - Business
16/04/2026	DDR	239.79		239.79		R 	Scottish Water - Business
16/04/2026	DDR	229.63		229.63		R 	Peninsula Services Ltd
16/04/2026	DDR	350.43		350.43		R 	British Gas Business
16/04/2026	DDR	19.99		19.99		R 	Furniture Clinic Limited
16/04/2026	DDR	9.00		9.00		R 	Smarty Mobile Network
20/04/2026	DDR	190.57		190.57		R 	Peninsula Services Ltd
20/04/2026	DDR	10.80		10.80		R 	Smarty Mobile Network
23/04/2026	DDR	577.51		577.51		R 	Wakefield District Council
23/04/2026	DDR	120.00		120.00		R 	SHAW Toilet hire
23/04/2026	DDR	120.00		120.00		R 	SHAW Toilet hire
23/04/2026	DDR	222.00		222.00		R 	Hesketh Gas Ltd
23/04/2026	DDR	120.00		120.00		R 	Adam Washington
23/04/2026	DDR	250.00		250.00		R 	Darrington Tree Services
23/04/2026	DDR	28.80		28.80		R 	Pro Logic Computers (UK) Ltd
23/04/2026	DDR	1,500.00		1,500.00		R 	T & D Contractors
23/04/2026	DDR	96.00		96.00		R 	AquaAid
23/04/2026	DDR	192.60		192.60		R 	Integra
23/04/2026	DDR	866.40		866.40		R 	Rialtas Business Solutions
23/04/2026	DDR	320.00		320.00		R 	Complete Asbestos Surveys
23/04/2026	DDR	218.93		218.93		R 	DRD Communications Ltd

Date: 11/05/2026

Upton & North Elmsall Parish Council Current Year

Page 2

Time: 08:21

User: CLERK

Bank Reconciliation up to 30/04/2026 for Cashbook No 1 - Current A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
23/04/2026	DDR	1,199.00		1,199.00		R ☒	Yorks Local Council Assn
23/04/2026	DDR	120.00		120.00		R ☒	Adam Washington
23/04/2026	DDR	784.32		784.32		R ☒	Heatons Group Limited
23/04/2026	DDR	52.15		52.15		R ☒	Heatons Group Limited
23/04/2026	DDR	120.00		120.00		R ☒	Adam Washington
23/04/2026	DDR	1,273.78		1,273.78		R ☒	HM Revenue & Customs
23/04/2026	DDR	120.00		120.00		R ☒	Adam Washington
23/04/2026	DDR	2,232.00		2,232.00		R ☒	Pegasus Fire Protection
23/04/2026	DDR	103.99		103.99		R ☒	Staff Salaries
24/04/2026	240426		1,662.10	1,662.10		R ☒	Receipt(s) Banked
27/04/2026	DDR	16.99		16.99		R ☒	Denny Enterprises Internat Ltd
27/04/2026	DDR	173.53		173.53		R ☒	Amazon EU S.a.r.L.
27/04/2026	DDR	173.53		173.53		R ☒	Amazon EU S.a.r.L.
27/04/2026	DDR	24.00		24.00		R ☒	Simply Auto Enrolment
27/04/2026	270426		121.34	121.34		R ☒	Receipt(s) Banked
27/04/2026	270426		104.00	104.00		R ☒	Receipt(s) Banked
28/04/2026	DDR	187.98		187.98		R ☒	Pro Logic Computers (UK) Ltd
29/04/2026	290426		156.00	156.00		R ☒	Receipt(s) Banked
30/04/2026	DDR	93.16		93.16		R ☒	Utility Warehouse
30/04/2026	DDR	223.41		223.41		R ☒	Creative Pension Trust
30/04/2026	DDR	3,760.08		3,760.08		R ☒	Staff Salaries
30/04/2026	DDR	5.94		5.94		R ☒	Countrydales Limited
30/04/2026	DDR	2,550.00		2,550.00		R ☒	Scarlett Entertainment Ltd
30/04/2026	DDR	-5.94		-5.94		R ☒	Countrydales Limited
30/04/2026	DDR	5.94		5.94		R ☒	Countrydales Limited
		21,006.87	145,899.20				

Signatory 1:

Name

....Signed

.....Date 14.07.26

Date: 08/05/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 13:33

User: CLERK

Bank Reconciliation up to 30/04/2026 for Cashbook No 6 - Community A/c

<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	NY Move	9,216.81		9,216.81		R ☒	Current A/c
01/04/2026	010426		80.00	80.00		R ☒	Receipt(s) Banked
08/04/2026	DDR	25.07		25.07		R ☒	Barclays Bank
09/04/2026	090426		12.00	12.00		R ☒	Receipt(s) Banked
15/04/2026	150426		52.00	52.00		R ☒	Receipt(s) Banked
16/04/2026	160426		60.67	60.67		R ☒	Receipt(s) Banked
21/04/2026	210426		52.00	52.00		R ☒	Receipt(s) Banked
23/04/2026	230426		52.00	52.00		R ☒	Receipt(s) Banked
27/04/2026	270426		320.00	320.00		R ☒	Receipt(s) Banked
30/04/2026	300426		52.00	52.00		R ☒	Receipt(s) Banked
		<u>9,241.88</u>	<u>680.67</u>				

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date:01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:25

**Bank Reconciliation Statement as at 31/05/2026
for Cashbook 1 - Current A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/c	31/05/2026		41,584.03
			<u>41,584.03</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			41,584.03
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			41,584.03
		Balance per Cash Book is :-	41,584.03
		Difference is :-	0.00

Signatory 1:

Name

.....Signed ..

.....Date 14.07.26

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:27

**Bank Reconciliation Statement as at 31/05/2026
for Cashbook 2 - Base RateTracker A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Rate Tracker	31/05/2026		142,385.03
			<u>142,385.03</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			142,385.03
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			142,385.03
		Balance per Cash Book is :-	142,385.03
		Difference is :-	0.00

Signatory 1:

Name

.....Signed ...

.....Date 14.07.26.....

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:28

**Bank Reconciliation Statement as at 31/05/2026
for Cashbook 6 - Community A/c**

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Community Account	31/05/2026		263.77
			<u>263.77</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			263.77
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			263.77
		Balance per Cash Book is :-	263.77
		Difference is :-	0.00

Signatory 1:

Name

.....Signed

.....Date 14.07.26

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:25

User: CLERK

Bank Reconciliation up to 31/05/2026 for Cashbook No 1 - Current A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/05/2026	DDR	88.00		88.00		R 	Grenke Leasing
05/05/2026	DDR	27.60		27.60		R 	Barclays Bank
05/05/2026	DDR	29.99		29.99		R 	Amazon EU S.a.r.L.
05/05/2026	050526		52.00	52.00		R 	Receipt(s) Banked
05/05/2026	050526		284.67	284.67		R 	Receipt(s) Banked
05/05/2026	050526		52.00	52.00		R 	Receipt(s) Banked
07/05/2026	070526		72.00	72.00		R 	Receipt(s) Banked
08/05/2026	DDR	32.40		32.40		R 	Creative Pension Trust
11/05/2026	DDR	7.00		7.00		R 	Land Registry Gov.UK
11/05/2026	DDR	7.00		7.00		R 	Land Registry Gov.UK
11/05/2026	DDR	990.00		990.00		R 	R B Asbestos Consultants Ltd
11/05/2026	110526		52.00	52.00		R 	Receipt(s) Banked
13/05/2026	DDR	13.51		13.51		R 	Amazon EU S.a.r.L.
13/05/2026	DDR	5.13		5.13		R 	Towelogy Ltd
13/05/2026	DDR	7.91		7.91		R 	MYMART LIMITED
18/05/2026	DDR	9.00		9.00		R 	Smarty Mobile Network
19/05/2026	DDR	190.57		190.57		R 	Peninsula Services Ltd
19/05/2026	DDR	44.99		44.99		R 	Glenfield Investments Ltd
20/05/2026	DDR	7.09		7.09		R 	MMD Healthcare Ltd
20/05/2026	DDR	74.99		74.99		R 	Paperstone
20/05/2026	DDR	10.80		10.80		R 	Smarty Mobile Network
20/05/2026	DDR	3,888.17		3,888.17		R 	Zurich Municipal
20/05/2026	DDR	4,289.00		4,289.00		R 	Citizens Advice Wakefield
20/05/2026	DDR	1,176.00		1,176.00		R 	Rialtas Business Solutions
20/05/2026	DDR	120.00		120.00		R 	Adam Washington
20/05/2026	DDR	696.00		696.00		R 	T & D Contractors
20/05/2026	DDR	336.00		336.00		R 	T & D Contractors
20/05/2026	DDR	124.80		124.80		R 	SHAW Toilet hire
20/05/2026	DDR	124.80		124.80		R 	SHAW Toilet hire
20/05/2026	DDR	62.62		62.62		R 	Heatons Group Limited
20/05/2026	DDR	1,962.00		1,962.00		R 	Hesketh Gas Ltd
20/05/2026	DDR	58.67		58.67		R 	DRD Communications Ltd
20/05/2026	DDR	120.00		120.00		R 	Adam Washington
20/05/2026	DDR	102.00		102.00		R 	Tomado Pest Control
20/05/2026	DDR	75.20		75.20		R 	Yorks Local Council Assn
20/05/2026	DDR	120.00		120.00		R 	Adam Washington
20/05/2026	DDR	16,798.00		16,798.00		R 	Joint Burial Committee
20/05/2026	DDR	75.00		75.00		R 	Simon Sullivan Plumbing
20/05/2026	DDR	1,273.78		1,273.78		R 	HM Revenue & Customs
20/05/2026	DDR	850.00		850.00		R 	Adam Washington
20/05/2026	DDR	1,950.00		1,950.00		R 	Adam Washington
20/05/2026	DDR	900.00		900.00		R 	T & D Contractors
20/05/2026	DDR	120.00		120.00		R 	Adam Washington
20/05/2026	DDR	570.00		570.00		R 	T & D Contractors
20/05/2026	DDR	444.00		444.00		R 	Integra
20/05/2026	DDR	156.00		156.00		R 	T & D Contractors
21/05/2026	DDR	245.70		245.70		R 	Peninsula Services Ltd
21/05/2026	DDR	252.59		252.59		R 	British Gas Business

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 2

Time: 10:25

User: CLERK

Bank Reconciliation up to 31/05/2026 for Cashbook No 1 - Current A/c

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
21/05/2026	DDR	6.98		6.98		R ☐	Amazon EU S.a.r.L.
21/05/2026	DDR	13.28		13.28		R ☐	Amazon EU S.a.r.L.
21/05/2026	DDR	10.51		10.51		R ☐	Amazon EU S.a.r.L.
21/05/2026	DDR	11.99		11.99		R ☐	Gearfix Limited
21/05/2026	DDR	4.46		4.46		R ☐	Scale Lane Printers Limited
21/05/2026	DDR	13.99		13.99		R ☐	Blockchainomatic Limited
21/05/2026	210526		56.00	56.00		R ☐	Receipt(s) Banked
22/05/2026	220526	50,000.00		50,000.00		R ☐	Base RateTracker A/c
22/05/2026	DDR	59.45		59.45		R ☐	Amazon EU S.a.r.L.
27/05/2026	270526		121.34	121.34		R ☐	Receipt(s) Banked
28/05/2026	DDR	189.26		189.26		R ☐	Pro Logic Computers (UK) Ltd
28/05/2026	DDR	24.00		24.00		R ☐	Simply Auto Enrolment
28/05/2026	DDR	12.98		12.98		R ☐	Lupol Limited
28/05/2026	DDR	21.20		21.20		R ☐	Fetch Fulfilment Limited
28/05/2026	280526		735.10	735.10		R ☐	Receipt(s) Banked
29/05/2026	DDR	223.41		223.41		R ☐	Creative Pension Trust
29/05/2026	DDR	92.84		92.84		R ☐	Utility Warehouse
29/05/2026	DDR	3,760.08		3,760.08		R ☐	Staff Salaries
		<u>92,880.74</u>	<u>1,425.11</u>				

Signatory 1:

Name

.....Signed ...

.....Date 14.07.26

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:27

User: CLERK

Bank Reconciliation up to 31/05/2026 for Cashbook No 2 - Base RateTracker A/c

<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>
22/05/2026	220526		50,000.00	50,000.00		R ☐	Receipt(s) Banked
22/05/2026	220526		600.00	600.00 ✓		R ☐	Receipt(s) Banked
		<u>0.00</u>	<u>50,600.00</u>				

Signatory 1:

Name

.....Signed

.....Date 14-07-26.....

Date: 01/06/2026

Upton & North Elmsall Parish Council Current Year

Page 1

Time: 10:28

User: CLERK

Bank Reconciliation up to 31/05/2026 for Cashbook No 6 - Community A/c

<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>
05/05/2026	DDR	8.50		8.50 ✓		R ☐	Barclays Bank
08/05/2026	080526		16.00	16.00 ✓		R ☐	Receipt(s) Banked
18/05/2026	180526		60.67	60.67 ✓		R ☐	Receipt(s) Banked
22/05/2026	220526	600.00		600.00 ✓		R ☐	Base RateTracker A/c
27/05/2026	270526		120.00	120.00 ✓		R ☐	Receipt(s) Banked
		<u>608.50</u>	<u>196.67</u>				

Signatory 1:

Name

....Signed .

.....Date 14-07-26

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

VAT POSITION

The Position

The Council received its previous VAT refund of £7,635.11 in April. Following the completion of the June payments review and final checks at the meeting of Full Council on 21st July, the claim for April to June 2026, totalling £4,376.40, has now been submitted to HMRC.

What VAT Means For The Council

The Council pays VAT on many of the goods and services it buys. Most of this VAT can be reclaimed from HM Revenue and Customs, so it does not normally become a final cost to the Council.

VAT Position

Item	Amount	Position
Previous VAT refund	£7,635.11	Received on 13 th April 2026
VAT charged on Council income in Quarter 1	£0.00	Nothing payable to HMRC
VAT paid on purchases in Quarter 1	£4,376.40	Included in the reclaim submitted to HMRC
Quarter 1 refund claimed	£4,376.40	Submitted to HMRC on 22 nd July 2026

Concerns

No issues have been identified.

What Members Are Being Asked To Do

Note the previous VAT refund received and that the Quarter 1 VAT reclaim of £4,376.40 was submitted to HMRC on 22nd July 2026.

Date: 15/04/2026

Upton & North Elmsall Parish Council Current Year

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Time: 13:58

VAT Return for Month 10 to 12 (01/01/2026 - 31/03/2026)

User: CLERK

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	1		10		7,388.29	7,388.29	0.00
Cashbook	6		10		292.67	292.67	0.00
Cashbook	1		11		56.00	56.00	0.00
Cashbook	6		11		1,569.65	1,569.65	0.00
Cashbook	1		12		2,252.03	2,252.03	0.00
Cashbook	2		12		231.70	231.70	0.00
Cashbook	3		12		0.04	0.04	0.00
Cashbook	5		12		0.05	0.05	0.00
Cashbook	6		12		3,902.67	3,902.67	0.00
OUTPUT			Total Rate:	Z	15,693.10	15,693.10	0.00
Cashbook	1		10		30.00	30.00	0.00
INPUT			Total Rate:	E	30.00	30.00	0.00
Cashbook	1		10		6,801.79	5,668.14	1,133.65
Cashbook	1		11		8,759.73	7,299.74	1,459.99
Cashbook	1		12		30,267.71	25,226.24	5,041.47
INPUT			Total Rate:	S	45,829.23	38,194.12	7,635.11
Cashbook	1		10		1,288.64	1,288.64	0.00
Cashbook	6		10		8.50	8.50	0.00
Cashbook	1		11		7,002.33	7,002.33	0.00
Cashbook	6		11		8.50	8.50	0.00
Cashbook	1		12		9,779.32	9,779.32	0.00
Cashbook	6		12		8.50	8.50	0.00
INPUT			Total Rate:	Z	18,095.79	18,095.79	0.00

VAT Return Summary:	Total Outputs	15,693.10	15,693.10	0.00
	Total Inputs	63,955.02	56,319.91	7,635.11

VAT due in the period on sales and other outputs	Box 1	0.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	2	0.00
Total VAT due	3	0.00

VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	7,635.11
Net VAT to reclaim from HMRC	5	7,635.11

Total value of sales and all other outputs excluding any VAT	6	15,693.00
Total value of purchases and all other inputs excluding any VAT	7	56,319.00

Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States		0.00

MTD Enabled - Do Not Manually Submit to HMRC

Date: 22/07/2026

Upton & North Elmsall Parish Council Current Year

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Time: 08:11

VAT Return: 01/04/2026 - 30/06/2026

User: CLERK

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	1		1		136,682.39	136,682.39	0.00
Cashbook	6		1		680.67	680.67	0.00
Cashbook	1		2		1,425.11	1,425.11	0.00
Cashbook	6		2		196.67	196.67	0.00
Cashbook	1		3		823.34	823.34	0.00
Cashbook	2		3		286.25	286.25	0.00
Cashbook	6		3		141.67	141.67	0.00
OUTPUT			Total Rate:	Z	140,236.10	140,236.10	0.00
Cashbook	1		2		252.59	240.57	12.02
Cashbook	1		3		532.59	507.23	25.36
INPUT			Total Rate:	F	785.18	747.80	37.38
Cashbook	1		1		11,107.62	9,256.37	1,851.25
Cashbook	1		2		8,769.70	7,308.06	1,461.64
Cashbook	1		3		6,156.97	5,130.84	1,026.13
INPUT			Total Rate:	S	26,034.29	21,695.27	4,339.02
Cashbook	1		1		8,689.52	8,689.52	0.00
Cashbook	6		1		25.07	25.07	0.00
Cashbook	1		2		29,869.59	29,869.59	0.00
Cashbook	6		2		8.50	8.50	0.00
Cashbook	1		3		6,360.41	6,360.41	0.00
Cashbook	4		3		15.00	15.00	0.00
Cashbook	6		3		8.50	8.50	0.00
INPUT			Total Rate:	Z	44,976.59	44,976.59	0.00

VAT Return Summary:	Total Outputs	140,236.10	140,236.10	0.00
	Total Inputs	71,796.06	67,419.66	4,376.40

VAT due in the period on sales and other outputs	Box 1	0.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	2	0.00
Total VAT due	3	0.00

VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	4,376.40
Net VAT to reclaim from HMRC	5	4,376.40

Total value of sales and all other outputs excluding any VAT	6	140,236.00
Total value of purchases and all other inputs excluding any VAT	7	67,419.00

Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States		0.00

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

GENERAL AND EARMARKED RESERVES

The Position

The underlying General Reserve is £94,595.49. The Council's three-month benchmark is £63,441.25, leaving £31,154.24 above the benchmark. After the £6,950 Community Garden commitment, £24,204.24 remains before other pressures.

The Two Types Of Reserve

General Reserve

The Council's financial safety net, available to meet unexpected costs. The Council aims to maintain a benchmark balance equivalent to three months' net revenue expenditure.

Earmarked Reserve

Money set aside for a specific purpose rather than general spending.

How Much General Reserve Is Realistically Available?

Calculation	Amount
Underlying General Reserve	£94,595.49
Three-month General Reserve benchmark	(£63,441.25)
Available above the benchmark	£31,154.24
Community Garden works already committed	(£6,950.00)
Remaining before other overspends or decisions	£24,204.24

Important Context

The £157,135 figure in the 30th June accounts is not all spare money because it includes the temporary Quarter 1 surplus. The £24,204.24 shown as remaining is also before existing overspends or the approved expenditure for the Miners Memorial paving. Members are asked to note the reserve benchmark, available balance, and commitments.

Why the Balance Sheet Figures Differ

The £157,135 shown as General Reserves on the 30th June balance sheet includes the temporary Quarter 1 surplus. The detailed balance sheet separates this into approximately £61,714 held in the Current Year Fund and £95,420 in the General Reserve ledger.

The £95,420 shown in the General Reserve ledger includes £825 transferred from the School Street earmarked reserve to finance project expenditure already included in the Current Year Fund. Because the temporary Quarter 1 result is being excluded for this assessment, the matching £825 transfer must also be excluded. The underlying General Reserve is therefore £94,595.49: the opening balance of £99,595.49 less the £5,000 transferred to the School Street earmarked reserve.

School Street Earmarked Reserve

Following the approved transfer of £5,000 from General Reserves, £20,107 was available for the School Street allotment redevelopment. Expenditure of £825 was charged to the reserve in May, leaving £19,282 available for the remaining works.

The 2026/27 budget was deliberately set with expenditure £20,000 higher than income because the redevelopment was expected to be funded from this reserve. It is therefore planned use of money already set aside for the project, rather than an unexpected shortfall.

Movement	Change	Resulting balance
Opening balance at 31 st March 2026	-	£15,107
Transfer from General Reserves	+£5,000	£20,107
Project expenditure paid in May	(£825)	£19,282

What Members Are Being Asked To Do

Receive and note the General and Earmarked Reserve position, including the three-month General Reserve benchmark, existing commitments, and the £19,282 remaining for the School Street allotment redevelopment; and consider whether any recommendation should be made to Full Council.

15/04/2026

Upton & North Elmsall Parish Council Current Year

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Earmarked Reserves

<u>Account</u>		<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
330	EMR - School St Redevelopment	0.00	15,107.00	15,107.00
		0.00	15,107.00	15,107.00

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Upton & North Elmsall Parish Council Current Year
Earmarked Reserves

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<u>Account</u>		<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
330	EMR - School St Redevelopment	15,107.00	4,175.00	19,282.00
		15,107.00	4,175.00	19,282.00

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Upton & North Elmsall Parish Council Current Year

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Detailed Balance Sheet - Including Stock Movement**Month 3 Date 30/06/2026**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	4,376	
200	Current A/c	28,902	
201	Base RateTracker A/c	142,671	
204	Community A/c	397	
250	Petty Cash	71	
	Total Current Assets		176,417
	<u>Represented by :-</u>		
300	Current Year Fund	61,714	
310	General Reserves	95,420	
330	EMR - School St Redevelopment	19,282	
	Total Equity		176,417

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

INTERNAL FINANCIAL CONTROLS

The Position

The Council's routine financial controls were operating during Quarter 1. The records reviewed were up to date, the required checks were being completed, and no significant problems were identified.

Controls Reviewed

What was checked?	What this means	Quarter 1 result
Accounting records	The cashbooks, budget reports and payment records were kept up to date.	Completed
Year-end accounting	Income and costs were placed in the correct financial year and carried into the new year correctly.	Completed
Online banking	Two authorised people are required to approve payments.	Operating
Bank reconciliations	The accounting records were compared with the bank records.	March to May checked; no issues
Payment scrutiny	Full Council reviews the payment schedule each month.	Operating
VAT	The VAT refund records agree with the accounting system.	Reclaim agrees at £4,376.40
Petty cash	The physical cash remaining was checked against the cashbook.	£70.60 remaining; records agree

Overall Finding

No unexplained bank-reconciliation differences or other significant exceptions were identified. The June payment schedule was reviewed by Full Council on 21st July and the Quarter 1 VAT return was finalised and submitted to HMRC on 22nd July, in line with the Council's normal process.

Concerns

No significant control weakness was identified from the Quarter 1 records reviewed.

What Members Are Being Asked To Do

Receive and note that the Council's internal financial controls were operating during Quarter 1 and that no significant exceptions were identified.

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

JOINT BURIAL COMMITTEE FINANCIAL INFORMATION

The Position

The Council budgeted £14,000 for its 2025/26 contribution to the Joint Burial Committee and recorded expenditure of £16,798. The Joint Burial Committee's final accounts show that the Council's 26% share of actual net expenditure was £19,318.82. This suggests that approximately £19,300 should be used as the starting point when preparing the 2027/28 budget, subject to any updated figure supplied by the Joint Burial Committee.

Background

The cemetery is jointly owned by three councils. South Kirkby and Moorthorpe Town Council manages its bank account and financial records.

Figures Supplied For 2025/26

What was reported?	Amount
This Council's 26% share of the Committee's income	£15,362.36
This Council's 26% share of the Committee's expenditure	£34,681.18
Net cost represented by the 26% calculation	£19,318.82
Contribution already recorded in this Council's accounts	£16,798.00

What This Means For The Council

The final figure provides a more realistic starting point when setting the Council's budget for the 2027/28 contribution. Based on the 2025/26 actual cost, approximately £19,300 should be allowed, subject to any updated budget or contribution request provided by the Joint Burial Committee.

The Joint Burial Committee's accounts are reviewed through its own governance arrangements, including the councillor representatives appointed by this Council. The Finance Committee is therefore being asked to consider the effect on this Council's budget rather than undertake a separate review of the Joint Burial Committee's accounts.

What Members Are Being Asked To Do

Note that the Council's actual 26% share for 2025/26 was £19,318.82 and agree that this figure should be used as the starting point when preparing the next contribution budget.

02/06/2026

South Kirkby & Moorthorpe TC Current Year

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Journal Detail

Date	31/03/2026	Month No: 12	Current Period	Journal Ref: 671		
A/c	Description	Centre	Description	Transaction Detail	Debit	Credit
1600	JBC Internment Grave Re-open	404	Joint Burial Committee	UNEPC 26% of JBC	3,437.98	
1602	JBC Internment New Grave	404	Joint Burial Committee	UNEPC 26% of JBC	4,960.80	
1603	JBC Internment Cremated Remain	404	Joint Burial Committee	UNEPC 26% of JBC	1,730.30	
1604	JBC Memorial Fees Income	404	Joint Burial Committee	UNEPC 26% of JBC	730.60	
1605	JBC Other Income	404	Joint Burial Committee	UNEPC 26% of JBC	135.20	
1608	JBC Contr Upton & NE	404	Joint Burial Committee	UNEPC 26% of JBC	4,367.48	
503	M I Upton & N Elmsall	0		UNEPC 26% of JBC		15,362.36
4005	JBC Salaries	404	Joint Burial Committee	UNEPC 26% of JBC		24,742.22
4015	JBC Ers Ni	404	Joint Burial Committee	UNEPC 26% of JBC		2,464.54
4022	JBC Ers Pension	404	Joint Burial Committee	UNEPC 26% of JBC		1,108.80
4749	Audit Fees	404	Joint Burial Committee	UNEPC 26% of JBC		110.09
4750	JBC Training	404	Joint Burial Committee	UNEPC 26% of JBC		107.90
4751	JBC Office Expenses	404	Joint Burial Committee	UNEPC 26% of JBC		3.25
4753	JBC Fuel	404	Joint Burial Committee	UNEPC 26% of JBC		536.21
4754	JBC Insurance	404	Joint Burial Committee	UNEPC 26% of JBC		647.36
4757	JBC IT Costs	404	Joint Burial Committee	UNEPC 26% of JBC		33.20
4758	JBC Services	404	Joint Burial Committee	UNEPC 26% of JBC		418.35
4760	JBC Rates	404	Joint Burial Committee	UNEPC 26% of JBC		1,086.30
4761	JBC General Maintenance	404	Joint Burial Committee	UNEPC 26% of JBC		87.77
4763	JBC Trade Waste	404	Joint Burial Committee	UNEPC 26% of JBC		222.42
4764	JBC Equipment Purchases	404	Joint Burial Committee	UNEPC 26% of JBC		410.09
4765	JBC Equipment Leasing	404	Joint Burial Committee	UNEPC 26% of JBC		849.40
4766	JBC Land Project	404	Joint Burial Committee	UNEPC 26% of JBC		1,853.28
503	M I Upton & N Elmsall	0		UNEPC 26% of JBC	34,681.18	
Narrative: Upton PC element 26% - 2025-26.					Journal Totals	50,043.54
						50,043.54

UPTON & NORTH ELMSALL PARISH COUNCIL
FINANCE COMMITTEE MEETING
 Tuesday 28th July 2026

2027/28 BUDGET AND PRECEPT TIMETABLE

The Position

Each committee will first decide what funding it believes it will need. Full Council will identify any projects to be considered, the Finance Committee will review all requests, and Full Council will approve the final budget and precept in January 2027.

What Is The Precept?

The precept is the amount the Parish Council requests through residents' council tax to fund its services and activities for the year.

Proposed Timetable

Meeting date	What will happen?
1 st September 2026	Staffing Committee will determine its budget requirements.
22 nd September 2026	Allotments Committee will determine its budget requirements.
6 th October 2026	Events Committee will determine its budget requirements.
20 th October 2026	Full Council will identify any projects it wishes to be considered.
27 th October 2026	Finance Committee will review the requests and make further suggestions.
17 th November 2026	Full Council will review the draft and suggest any amendments.
19 th January 2027	Full Council will approve the budget and precept demand.

What Members Are Being Asked To Do

Note the proposed timetable so that the Clerk/RFO can coordinate the budget requests and prepare the draft for Full Council.