

**Adjusted Income for Accounting**

Debtors and 25/26 income banked after April 26

DCC Footpath Claim	495	
DCC Churchyard Claim	<u>1,581</u>	2,076
Parking income banked after 1/4/26		542
Playground donation		50
Burial fees		120
VAT refund from Wicksteed and others	approx	<u>5,000</u>
		<u><u>7,788</u></u>

**Income Statement**

Balance at start of year	18,204
Closing Balance	18,872
<b>Income in excess of expenditure</b>	<b>668</b>
Add debtors / adjusted income	<u>7,788</u>
<b>Adjusted Income over expenditure</b>	<b><u>8,456</u></b>

**Adjustments to reserves 25/26**

Park rent	800	Transferred to reserve for park rent
WC Donations	100	Notional after deduction for repairs
Playground	939	All donations except £16,000 grant
Car Park	621	Excess over budget
Defibrillator donations	430	
Defibrillator expenditure	<u>Nil</u>	
	430	Transferred to defibrillator reserve
Cross Repairs	1,000	Not spent
Cross - Insurance	<u>1,950</u>	To be spent
	2,950	Cross fund
Tree work	3,000	Work invoiced after April 26
Funding for new projects	<u>500</u>	Not spent carried forward
	<b><u>9,340</u></b>	Balance transferred to general reserves

<b>Reserves Statement</b>	<b>Close</b>	<b>Change</b>	<b>Opening</b>
	<b>24 / 25</b>	<b>25 / 26</b>	<b>26 / 27</b>

<b>Ringfenced Reserves</b>			
Welcome cards	500		500
<b>Earmarked Reserves</b>			
Toilets	4,062	100	4,162
Village sign	700		700
Defibrillators	1,351	430	1,781
Playground		939	939
Park		621	621
Park Rent	400	800	1,200
Tree work - deferred		3,000	3,000
Funding for new projects		500	500
The cross		2,950	2,950
	<u>7,013</u>	<u>9,340</u>	<u>16,353</u>
<b>General Reserves (balance)</b>	11,191	-884	10,307
	<u>18,204</u>	<u>8,456</u>	<u>26,660</u>

**Balance Sheet**

Bank Opening	18,204
Income	47,700
Add Debtors	<u>7,788</u>
	73,692
Expenditure	<u>47,032</u>
	<b><u>26,660</u></b>
Bank Closing	18,872
Debtors, VAT claim and late payments	<u>7,788</u>
	<b><u>26,660</u></b>