

**CASSOP-CUM-QUARRINGTON PARISH COUNCIL**

**BANK RECONCILIATION AS AT 31 MARCH 2026**

**BALANCES ON BANK STATEMENTS**

<b>31.03.25</b>		<b>31.03.26</b>
£		£
9271.00	National Savings	9363.71
17564.69	Co-op Instant Access	17812.75
26.27	Co-op Instant Access	26.64
7018.85	Co-op Current Account	1059.27
<u>33880.81</u>		<u>28262.37</u>
40.00	Less Unpresented Cheques/Payments	342.03
<u>33840.81</u>		<u>27920.34</u>

**CASH BOOK BALANCE 2025/2026:**

	<b>REVENUE</b>	<b>CAPITAL</b>	<b>TOTAL</b>
RECEIPTS	92240.70	0.00	92240.70
PAYMENTS	-98161.17	0.00	-98161.17
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SUB-TOTAL	-5920.47	0.00	-5920.47
PLUS BANK BALANCES C/F FROM 2024/2025	77205.19	-43366.32	33838.87
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ACTUAL BALANCE AS AT 31 MARCH 2026	71284.72	-43366.32	27918.40
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**LIST OF UNPRESENTED CHEQUES AT 31 MARCH 2026**

HMRC	342.03
Total	342.03

Signed: 

Chair

Date: 17/06/26

Signed: 

Responsible Officer

Date: 17/06/26

**CASSOP-CUM-QUARRINGTON PARISH COUNCIL**

**BALANCE SHEET AS AT 31 MARCH 2026**

<b>COMMUNITY ASSETS</b>	<b>£</b>	
Allotment Land and Garage Sites	30185.00	
Doorstep Green Works	86369.03	
Cemetery Land	0.00	
Remembrance Garden Works	6946.00	
Remembrance Garden Seat	950.00	124450.03

<b>OPERATIONAL ASSETS</b>		
Play Equipment	48300.00	
Grass Strimmer	435.00	
Computer Equipment	456.66	49191.66

<b>OTHER LONG TERM OUTLAY</b>		
Parish Notice Board	563.00	
Village Entrance Stones	10774.00	
BMX Track, Parkhill	26086.06	
Miners' Heritage Memorial	4352.50	
The People's Lamp	45000.00	86775.56

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260417.25

<b>OTHER BALANCES</b>		
Debtors and Prepayments	3907.67	
Bank Balances (General)	27918.4	31826.07

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292243.32

**REPRESENTED BY:**

General Fund	31611.07
Remembrance Garden Repair Fund	215.00

**CAPITAL DISCHARGED:**

Debt Redeemed (Allotments)	18985.00	
Revenue Contributions to Outlay	43964.05	
Capital Grants etc. applied	197468.20	260417.25

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292243.32

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**CASSOP-CUM-QUARRINGTON PARISH COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDING 31 MARCH 2026**

INCOME	RECEIPTS	ADJUSTMENTS		INCOME
		LAST YEAR	THIS YEAR	
		REVERSE	CURRENT	
Parks & Open Spaces	0.00			0.00
General Administration	341.14			341.14
Wayleaves	0.00			0.00
Annual Precept	83893.99			83893.99
Neighbourhood Grant	0.00			0.00
Footpaths	1294.80			1294.80
Burials & Cemetery	341.50			341.50
Allotments & Garages	2075.50			2075.50
Neighbourhood Plan	0.00			0.00
Section 106 Funding	0.00			0.00
Salt Bins	0.00			0.00
Miscellaneous	1339.09			1339.09
VAT Recoverable	2954.68	2954.68	3626.24	3626.24
<b>Total Income</b>	<b>92240.70</b>	<b>2954.68</b>	<b>3626.24</b>	<b>92912.26</b>

EXPENDITURE	PAYMENTS	ADJUSTMENTS		EXPENDITURE
		LAST YEAR	THIS YEAR	
		REVERSE	CURRENT	
Parks & Open Spaces	8837.00			8837.00
Salaries (inc HMRC)	16624.06			16624.06
General Administration	7020.66	286.58	281.43	7025.81
Footpaths	1236.57			1236.57
Youth Services	50104.40			50104.40
Burials & Cemetery	2172.42			2172.42
Allotments & Garages	2025.00			2025.00
Donations	50.00			50.00
Christmas Tree	190.00			190.00
War Memorial Maintenance	0.00			0.00
Festive Lights	6274.82			6274.82
Salt Bins	0.00			0.00
VAT on Payments	3626.24			3626.24
<b>Total Expenditure</b>	<b>98161.17</b>	<b>286.58</b>	<b>281.43</b>	<b>98166.32</b>

General Fund 36865.13

1 April 2025

ADD: Income

92912.26

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129777.39

LESS: Expenditure

98166.32

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General Fund Balance  
as at 31 March 2026

31611.07

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Signed: 

Chair

Date: 17/06/26

Signed: 

Responsible Officer

Date: 17/06/26

**CASSOP-CUM-QUARRINGTON PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**SUPPORTING STATEMENTS**

**ASSETS**

As at 31 March 2026, the following assets were held: -

<b>COMMUNITY ASSETS</b>	<b>£ p</b>
Land:	
Cemetery (approx. 2 acres) (Bowburn)	Nil
Garden of Remembrance (Cemetery)	7,896.00
Allotments/Garage Sites (approx. 8.86 acres) (Bowburn/Tursdale) (including Landscaping Works £11,200)	30,185.00
Bow Street/Burn Street Doorstep Green Project (Bowburn)	86,369.03
 <b>OPERATIONAL ASSETS</b>	
Computer Equipment	456.66
Play Equipment (Cassop £8,300)	
Play Equipment (Tursdale £40,000)	48,300.00
Petrol Strimmer	435.00
 <b>OTHER LONG-TERM OUTLAY</b>	
BMX Cycle Track, Parkhill	26,086.06
Village Entrance Stones	10,774.00
Miners' Heritage Memorial	4,352.50
Parish Council Notice Board	563.00
The People's Lamp	45,000.00
 <b>TOTAL OF ASSETS</b>	<b>260,417.25</b>

The basis of the valuation of these assets is as follows: -

**1. Machinery (Petrol Strimmer)**

The value shown represents the estimated value with an equivalent new item and is the basis of the Council's insurance cover on this item.

**2. Community Land and Works**

The values shown are based on the original purchase price, 1 January 1998 and later dates for other works, taking into account the restrictions on future use of the Statutory Allotment Sites.

### 3. Other Long-Term Outlay, Computer Equipment and Play Equipment

Costs of other long-term outlay, computer equipment and play equipment shown are historic cost values. Further details of recent changes in outlay are shown on separate statements.

During 2021/2022, Durham County Council refurbished TurSDale Play Area using Section 106 funding. The Parish Council did not fund the project but the play facilities have now become a Parish Council asset.

In July 2022, the Parish Council saw the culmination of a long-term project aimed at having a piece of public art which represented the mining heritage of Bowburn. The People's Lamp was funded through Section 106 monies from the many developers who have built housing in the parish area in recent years.

### BORROWINGS

As at 31 March 2026, there were no outstanding loans owed by the Parish Council.

### DEBTS OUTSTANDING AND PREPAYMENTS

As at 31 March 2026, sums totalling £3907.67 were outstanding and due to the Parish Council or prepaid by the Parish Council. These sums were comprised of:

- a. VAT recoverable in the sum of £3626.24
- b. Insurances prepaid in the sum of £281.43

Signed: 

Chair

Date: 17/06/26

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Responsible Officer

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**CASSOP-CUM-QUARRINGTON PARISH COUNCIL**

**ANNUAL FINAL ACCOUNTS 2025/2026**

**(TERMS SIMPLIFIED AND EXPLAINED)**

**Page 1 (Annual Bank Reconciliation)**

Page 1 of the Annual Final Accounts shows details of the Total Bank Account and Savings Account Balances as at 31 March in any financial year. The Parish Council's Financial Year ends on 31 March every year.

It is important to reconcile the Total Bank and Savings Account Balances to the Total Income received by and Total Expenditure paid by the Council during the Financial Year to ensure that all items have been taken into account.

The Parish Council records all of its Annual Income and Expenditure in its Receipts and Payments spreadsheet.

**Page 2 (Annual Balance Sheet)**

The Balance Sheet is an Annual Statement of the Parish Council's Long-Term Assets (Possessions) and its Long-Term Liabilities (the means by which those Assets were acquired) (by repaid loan, use of grant receipt, contribution from the Parish Council revenue account etc.)

Other assets shown in the Balance Sheet are those items which change year by year (Bank and Savings Account Balances, Amounts Prepaid and Amounts due to the Parish Council from Debtors). The corresponding balance on the Liabilities side of the Balance Sheet is the General Fund Balance.

**Page 3 (Income and Expenditure Account)**

This page shows the summarised list of Receipts and Payments items drawn from the Parish Council Receipts and Payments spreadsheet. Minor adjustments are made to these items to convert them into Income and Expenditure items. These adjustments include making provision to recover VAT items paid and showing amounts of Prepaid Insurance Premiums.

**Significant Items of Expenditure**

Expenditure shown under 'Parks and Open Spaces' includes payments made for the provision of seasonal flower baskets, flower tubs and winter bedding plants. Salaries includes the salaries of the Parish Clerk and Allotment Superintendent; General Administration includes costs of postage, expenses, the publication of the Parish Newsletter and room hire for monthly parish council meetings.

In conclusion, the Income and Expenditure Account shows the total income for the Year Ended 31 March 2025 came to £92,912.26 and total expenditure came to £98,166.32. This left a deficit of £5,254.06 for 2025/2026. This sum was added from the General Fund Balance of £36,865.13 as at 31 March 2025 to give a General Fund Balance of £31,611.07 as at 31 March 2026.