Old Windsor Parish Council

Unaudited Financial Statements

For the year ended 31 March 2026

Old Windsor Parish Council

Table of Contents

31 March 2026

Old Windsor Parish Council

Council Information

31 March 2026

(Information current at 4th June 2026)

Chair

Cllr J. Dawson

Councillors

Cllr J. Blackmore (Vice Chairperson)

Cllr M. Beer
Cllr J. Bhabra
Cllr d. Boresjo
Cllr W. Chan
Cllr J. Grove
Cllr P. Jacques
Cllr L. Jones
Cllr N. Knowles
Cllr J. Mynott

Clerk of the Council

J. Lee CiLCA

Auditors

PKF Littlejohn LLP
1 Westferry Circus
Canary Wharf
London
E14 4HD

Internal Auditors

Auditing Solutions Ltd
Clackerbrook Farm
46 The Common
Bromham
Chippenham
Wiltshire
SN15 2JJ

Old Windsor Parish Council

Statement of Accounting Policies

31 March 2026

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

> land, operational properties and other operational assets are reported in notes to the accounts at cost (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previous years at current insurance values)

> community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council is not required by the Guide to incorporate external borrowings in its Balance Sheet. Details are shown at note 7.

Old Windsor Parish Council

Statement of Accounting Policies

31 March 2026

Leases

The council has no commitments under finance leases. Rentals payable under operating leases are charged to revnue on an accruals basis.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 8.

Interest Income

All interest receipts are credited initially to general funds.

Old Windsor Parish Council

Income and Expenditure Account

31 March 2026

	Notes	2026 £	2025 £
INCOME			
Precept on Principal Authority		176,805	175,822
Interest and Investment Income	1	9,300	4,467
Grounds		7,300	7,300
Allotments		3,746	3,126
Cemetery		35,665	39,798
Establishment/General Administration		13,158	36,433
		245,974	266,946
EXPENDITURE			
Establishment/General Administration		97,820	119,928
Loan Interest and Capital Repayments		6,380	6,518
Operational Expenditure:			
Grounds		76,439	66,494
Allotments		4,815	3,113
Cemetery		25,880	21,798
Programmed Maintenance		7,288	1,292
Other Services to the Public		23,686	16,880
Grants and donations		4,822	5,966
		247,130	241,989
General Fund			
Balance at 01 April 2025		182,417	169,560
Add: Total Income		245,974	266,946
		428,391	436,506
Deduct: Total Expenditure		247,130	241,989
		181,261	194,517
Transfer (to) Earmarked Reserves	8	(7,576)	(12,100)
General Reserve Balance at 31 March 2026		173,685	182,417

Old Windsor Parish Council

Balance Sheet

31 March 2026

	Notes	2026 £	2026 £	2025 £
Current Assets				
Debtors and prepayments	5	10,602		14,911
Cash at bank and in hand		320,648		413,981
		331,250		428,892
Current Liabilities				
Creditors and income in advance	6	(14,832)		(111,318)
Net Current Assets			316,418	317,574
Total Assets Less Current Liabilities			316,418	317,574
Total Assets Less Liabilities			316,418	317,574
Capital and Reserves				
Earmarked Reserves	8		142,733	135,157
General Reserve			173,685	182,417
			316,418	317,574

Signed: ....

Cllr J. Dawson — J. Lee CiLCA

Chair — Responsible Financial Officer

Date: ....

The notes on pages 8 to 11 form part of these unaudited statements.

Old Windsor Parish Council

Notes to the Accounts

31 March 2026

1 Interest and Investment Income

	2026 £	2025 £
Interest Income - General Funds	9,300	4,467
	9,300	4,467

2 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
Thames Valley Police	Rent of Room	£2,500.00	Repairing
Old Windsor Rifle Club	Top Floor of Youth Club	£6,600.00	Repairing

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
NONE			

Old Windsor Parish Council

Notes to the Accounts

31 March 2026

3 Fixed Assets

	2026 £ Value	2025 £ Value
At 31 March the following assets were held:		
Freehold Land and Buildings		
Jubilee Hub & Council Offices	100,000	100,000
Meeting Room Church Road Cemetery	850,000	850,000
Youth Club & Gun Club	500,000	500,000
Allotment Building (as Custodial Trustee)	1	1
Old Windsor Day Centre (as Custodial Trustee)	1	1
	1,450,002	1,450,002
Vehicles and Equipment		
Office Furniture and Equipment	11,000	11,000
Sports Equipment	156,468	156,468
Containers (2)	4,000	4,000
Emergency Response Radios & Base Station	3,700	3,700
	175,168	175,168
Infrastructure Assets		
Public Seats Benches & Picnic Tables	17,664	13,636
Shelter	300	300
Noticeboards (5)	11,000	11,000
Litter Bins (14)	7,034	7,034
Dog Bins (12)	5,400	5,400
Flower Troughs (7)	2,000	2,000
Christmas Street Lights	17,606	14,100
Cemetery Wall Gates and Railings	20,000	20,000
Picnic Area Fencing	7,000	7,000
Hanging Basket Tree	600	600
Telephone Box	1	1
Automated Barrier Robin Willis Way	7,000	7,000
Crowns Installation	3,683	3,683
Drinking Water Fountain	878	878
	100,166	92,632
Community Assets		
Chair's Regalia	1	1
Historic Memorabilia	1	1
	2	2
	1,725,338	1,717,804

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

Old Windsor Parish Council

Notes to the Accounts

31 March 2026

4 Fixed Assets - Additions and Disposals

	2026 £ Cost	2025 £ Cost
During the year the following assets were purchased:		
Infrastructure Assets	7534	-
	7534	-

No assets were disposed of during the year.

5 Debtors

	2026 £	2025 £
VAT Recoverable	6,097	5,309
Other Debtors	3,730	8,827
Prepayments	775	775
	10,602	14,911

6 Creditors and Accrued Expenses

	2026 £	2025 £
Other Creditors	1,594	4,300
Accruals	8,628	9,532
Income in Advance	4,610	97,486
	14,832	111,318

7 Loans

At the close of business on 31 March 2026 the following loans to the council were outstanding:

Lender	Loan Period	Amount £	Years Remaining
Public Works Loan Board	15 Years from October 2012	£12,000	2

8 Earmarked Reserves

	Balance at 01/04/2025 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2026 £
Capital Projects Reserves	17,600	-	-	17,600
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	117,557	12,259	(4,683)	125,133
Total Earmarked Reserves	135,157	12,259	(4,683)	142,733

The Capital Projects Reserves are credited with amounts amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.
The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council. The Other Earmarked Reserves at 31 March 2026 are set out in detail at Appendix A.

9 Capital Commitments

The council had no capital commitments at 31 March 2026 not otherwise provided for in these accounts.

10 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Old Windsor Parish Council

Appendices

31 March 2026

Appendix A

Old Windsor Parish Council

Notes to the Accounts

31st March 2026

Schedule of Earmarked Reserves

	Balance at 01/04/2025 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2026 £
Capital Projects Reserves				
Recreation New Build	17,600			17,600
	17,600	0	0	17,600
Other Earmarked Reserves				
Emergency Reserve	10,000			10,000
Tennis Court Fund	8,000	500		8,500
Recreation Tree Fund	9,400	1,000		10,400
Church Yard Wall	10,000	1,000		11,000
Section 106	41,986		(4,683)	37,303
Wetpour Safety Surface	31,000	5,000		36,000
Historic Archive	5,171			5,171
Community Interest Project	2,000			2,000
CIL 2024-25	0	4,759		4,759
	117,557	12,259	(4,683)	125,133
TOTAL EARMARKED RESERVES	**135,157**	**12,259**	**(4,683)**	**142,733**