

Rogerstone Community Council

Statement of Accounts
2025/26

Foreword

The following pages include the annual statement of accounts for the Rogerstone Community Council for the financial year ended 31st March 2026. They comprise the Income and Expenditure Account, Balance Sheet and supporting notes which explain some of the larger financial transactions which appear in the accounts for the year.

Basis of Preparation

The accounts have been prepared in accordance with the requirements of the Wales Audit Office for completion of the Annual Return for Local Councils in Wales.

Financial Summary

The Council started the financial year with a General Fund Balance of £40,830. During the year income amounted to £358,347 and expenditure totalled £343,159. The revised Council budget showed a deficit of £3,417 in the year. These accounts show a surplus of £15,188, after a transfer to the Repairs and Renewals reserve of £17,100.

Income

The revised budget showed income in the year of £356,465. Actual income was £1,882 more than the revised budget with £2,275 income received from the Festival Committee which was not included in the budget.

Expenditure

The revised budget included expenditure of £359,882. Actual expenditure was £16,423 lower than budget mainly due to lower spend on salaries and related costs (£10,190), transport costs (£4,355) and premise costs (£5,943) offset against higher supplies and services costs (£3,313) and Festival Committee costs not included in the budget (£1,388).

Balance Sheet

The Council has continued to monitor its expenditure closely during the year.

The Balance Sheet reflects the true state of the Community Council's balances and the General Fund balance which at the 31st March 2026 stands at £56,018.

.....
Clerk to the Council

.....
Chairman of the Council

Income & Expenditure Account for the year ended 31st March 2026

2024/25		2025/26
£.p	Income	£.p
209,741.76	Precepts	218,863.84
0.00	Grants & Contributions	5,838.50
6,172.00	Allotments, Pitch & Other Rentals	6,580.65
29,640.64	Hall Lettings	24,920.70
2,152.47	Utilities payback	2,387.96
4,250.00	Cafe	2,871.20
0.00	Other Receipts	0.00
86,180.72	Jubilee Park	87,777.19
6,497.72	Rogerstone & Bassaleg Burial Board	6,164.79
0.00	Festival Committee	2,275.00
856.57	Interest Received	667.27
345,491.88	Total Income	358,347.10
	Expenditure	
193,780.03	Employees – Salaries & Wages	206,213.38
15,494.31	Employees – National Insurance	22,897.68
34,454.97	Employees – Superannuation	33,864.19
28,737.61	Premises Costs	11,618.24
13,149.18	Transport & Plant	8,644.95
53,639.71	Supplies & Services	46,386.20
1,404.00	Members Allowances	1,900.44
183.89	Bank Charges	1.95
3,316.97	Professional Fees	6,067.57
1,142.02	Precepts	1,176.29
1,500.00	Section 137 Payments <i>Note 6</i>	3,000.00
25,695.91	Special Items	17,100.00
0.00	Elections	0.00
0.00	Festival Committee	1,387.65
-25,420.00	Transfer to/from Land Sale/S106 Reserve	0.00
-275.91	Transfer to/from Repairs and Renewals Reserve	-17,100.00
346,802.69	Total Expenditure	343,158.54

Balance Sheet as at 31st March 2026

2024/25		2025/26
£.p	Current Assets	£.p
49,955.22	Debtors and Prepayments <i>Note 2</i>	45,413.71
81,969.84	Cash at Bank <i>Note 4</i>	88,655.91
131,925.06	Total Current Assets	134,069.62
131,925.06	TOTAL ASSETS	134,069.62
Current Liabilities		
(6,918.66)	Creditors and Accruals <i>Note 5</i>	(10,974.66)
		(10,974.66)
125,006.40	NET ASSETS	123,094.96
Represented by		
62,470.43	Repairs & Renewals Reserve	45,370.43
21,705.77	Land Sale/S106 Reserve	21,705.77
40,830.20	Fund Balance	56,018.76
125,006.40		123,094.96

Notes to the Accounts for the year ended 31st March 2026

Note 1 Assets

For the purposes of these accounts, assets have been defined as Land, Buildings, Vehicles, Plant & Equipment with a value in excess of £100.

The investment represents Rogerstone Community Council's ownership of Jubilee Park (Rogerstone) Management Company Limited.

The Wales Audit Office Annual Return for Local Councils in Wales does not require fixed assets to be included in the Balance Sheet of the Council but by way of information a breakdown is given below.

	Land & Buildings £	Vehicles, Plant & Equipment £	Investment £	Total £
Balance at 1 st April 2025	1,442,728	433,331	1	1,876,060
Additions	0	0	0	0
Disposals	0	0	0	0
Balance at 31st March 2026	1,442,728	433,331	1	1,876,060

These valuations do not necessarily reflect open market value.

Note 2 Debtors and Prepayments

At the year-end debtors and prepayments amounted to £45,413.71 (2024/25: £49,955.22) as detailed below:

Debtor	2025/26 £.p	2024/25 £.p	Description
HM Customs & Excise	10,935.21	16,110.77	VAT reimbursements
Jubilee Park (Rogerstone) Management Company Limited	26,373.29	26,421.10	
Other debtors	4,248.36	3,613.93	
Overpayments	1.70	2.42	
Prepayments	3,855.15	3,807.00	Insurance prepaid
Total	45,413.71	49,955.22	

Note 3 Tenancies

The Council granted no protected tenancies (2024/25: none) during the year.

Note 4 Cash Balances

At the 31st March 2026, the council held cash and bank balances totalling £88,655.91 (2024/25: £81,969.84) as follows: -

	2025/26 £.p	2024/25 £.p
Nationwide account	41,303.59	40,636.32
TSB	47,352.32	41,333.52
Total Bank Balances	88,655.91	81,969.84

Note 5 Creditors and Accruals

The Council owed £10,974.66 at 31st March 2026 (2024/25: £6,918.66). This comprised the following:-

	2025/26 £.p	2024/25 £.p
Wages payable	20.50	20.50
Other suppliers	4,519.97	835.21
Accruals	6,434.19	6,062.95
Total	10,974.66	6,918.66

Note 6 Grants to Voluntary Organisations

In 2025/26 the Council spent £3,000.00 (2024/25: £1,500.00) on grants to voluntary organisations and individuals. The payments made are listed in the following table:

Purpose / Organisation	2025/26 £.p	2024/25 £.p
Rogerstone Band	1,000.00	0.00
RWCC	1,000.00	0.00
HCPT	250.00	500.00
MoMa Breast Feeding	250.00	0.00
Rogerstone Rangers AFC Seniors	500.00	1,000.00
Total Section 137 per income and expenditure account	3,000.00	1,500.00

Note 7 Advertising & Publicity

Advertising expenditure for the year totalled £95.00 (2024/25: £95.00). This related to advertisements in SW Directories.

Note 8 Pensions

Employees of Rogerstone Community Council have the option of joining the Local Government Superannuation Scheme. The Greater Gwent (Torfaen) Pension Fund is subject to an actuarial valuation every three years. The last valuation was completed and certified by the actuary as at 31st March 2025.

This valuation confirmed a required employer contribution rate for Rogerstone from 2025/26 of 21.9%, plus an additional £5,000 to repair the current deficit.