

ACCOUNTS 2025/26

ANALYSIS OF VARIANCES

Annual Precept – Box 2

Due to the longstanding previous clerk retiring and a new clerk being appointed in March 2025, additional provision of £500 was made for formal training for the new clerk and mentoring by outgoing clerk. In addition, an extra allowance of £100 was made for insurance and £1700 for legal fees if the Council were to lease the playing field. A further £1710, was allowed to start a reserve for new play equipment. The precept was increased accordingly to £27,000, as minuted, 9/12/24, 3250-8g.

Total other receipts – Box 3

The 2024/25 figure has been restated, as advised following the external audit by PKF Littlejohn, to exclude the amount of a bank transfer when the Council's banking was moved from Barclays to Unity Trust. Total grants & donations received in 2024/25 were £6077 (which included a one-off locality award of £3200 for the paupers memorial). In 2025/26 the grants/donations total was reduced to £1928 (£697 locality award for a disabled kissing gate, £775 locality award for a defibrillator, £250 locality award towards a mower, defibrillator fundraising of £176 was received and a donation of £30 for the Rural Caravan was also received). A one-off refund from BT for £54 was received in 2024/25 and not repeated in 2025/26. Total income for the parish magazine was increased by £1489 in 2025/26. The net of all these items account for the reduction in receipts.

Staff cost – Box 4

The 2024/25 figure has been restated, as advised following the 2024/25 external audit by PKF Littlejohn, to exclude payment to locum clerks. The previous contracted clerk retired at the end of July 24 and so the restated amount for staff costs for that year only covered 4 months. The amount paid to the temporary clerks was £4324. If the temporary clerks' salaries had been included, the total of staff costs would be £9011 meaning an increase for 2025/26 of just £198. The figure for 2025/26 includes salary, NI and pension payments only but for the full 12 months. The remaining difference of £198 is due to an increase in the rate of pay agreed in line with the Local Government Pay Claim for 2025/26.

Total other payments – Box 6

The 2024/25 figure has been restated, as advised following the external audit by PKF Littlejohn, to exclude the corresponding bank transfer when banking arrangement were moved from Barclays to Unity Trust and to include the staff costs excluded from box 4. As detailed for box 4 above, staff costs of £4324 for temporary clerks were included in this box for 2024/25 but are not included in 2025/26. In addition, the large payments for the memorial monument in Paupers Graves (£4819) and tree pollarding (£3750) made in 2024/25 were not repeated in 2025/26, the cost of fuel for equipment reduced by £156 and award ceremony tickets of £30 were purchased in 2024/25 and not in 2025/26. However, payments of £1070 were made in 2025/26 to the temporary clerk for time spent training and mentoring the new clerk. The net of these differences' accounts for the reduction.