

Croxdale and Hett Parish Council

2025/2026

Explanation of Significant Variances in the Accounting Statements

Section 2	2024/25 £	2025/26 £	Variance (+/-) £	Explanation of Variance
Box 2 - Precept	17,500	17,500	-	A detailed report was considered at a meeting of the Parish Council on 15 January 2025, when the Precept was set, which identified a number of budget pressures the Parish Council faced in 2025/26. The maintain is to ensure there are sufficient funds in 2025/26 on reflection of careful forward planning for budget pressures and use of reserves that the Parish Council has identified.
Box 3 – Other Income	6,570	5,801	-769	The Parish Council received less income in 2025/26 (£330.00) in relation to cemetery fees and charges compared to 2024/25 (£515.00). In addition, the agreement with Browney FC for pitch hire fees and charges ended in 2025/26 (£136) which resulted in less income compared to 2024/25 (£645).
Box 4 – Staff Costs	7,339	7,566	+227	This increase reflects the 2025/26 Pay Award Settlement for local government services employees, covering the period 1 April 2025 to 31 March 2026.
Box 5 – Loan Interest / Capital	0	0	0	NA
Box 6 – Other Payments	12,539	23,611	+11,072	In comparison to the previous year, the Parish Council has carried out additional works such as: <ul style="list-style-type: none"> - £2,880.00 – Removal of Garage Structure and Contents - £9,076.14 – Allotment Works – Fencing/Tree Works - £1,180.72 – Cemetery Fencing Repairs - TOTAL = £13,136.86
Box 7 – Balances carried forward	55,868	47,991	-7,877	Although the Hett drainage scheme works were not carried out in 2025/26 due to the ongoing significant delay in finalising the land easements which equates to in the region of £15,000 – £20,000 (depending on cost of materials / inflation once land easements are finalised), the Parish Council has incurred additional expenditure as identified above, resulting in less carry forward spends into the next financial year.
Box 9 – Fixed Assets & Long-Term Assets	907	907	0	NA
Box 10 – Total Borrowing	0	0	0	NA