

**Witheridge Parish Council
External Audit Analysis Yr. Ending 31/03/26**

Section 1 Item	31/03/2025	31/03/2026	Variance [1]	15% [2]	[3]	If [1] > [2] & £200 explanation required by Audit		
1 Balance B/F	103,843.47	104,886.05						
2 Annual Precept	40,950.00	43,000.00	2,050	6,143	0			
3 Other Receipts	8,927.30	21,889.59	12,962	1,339	12,962	Explanation Required		
							Public Rights of Way Maint Grant	£660
							Legal & General Affordable Homes Medical Centre Deefitb Grant	£3,417
								£4,077
							Grounds Maintenance Recharged to Parish Hall reduced	-£605
							Bank interest reduced	-£493
							Allison Homes Partnership Funding previous year	-£1,500
							Charge Card cashback	£8
							Wayleave received in previous year	-£13
							VAT on expenditure reclaimed	£11,490
								£12,963
4 Staff Costs	12,477.87	15,134.37	2,657	1,872	2,657	Explanation Required		
							Employers NI (Threshold reduction)	£895
							Overtime & Annual Pay Increase	£1,513
							Employer Pension Scheme Contributions	£249
								£2,656
5 Loan interest/capital repayments	2,347.02	2,347.02	0	352	0			
6 Total other payments	34,009.83	72,142.98	38,133	5,101	38,133	Explanation Required		
							Reduced admin costs	-£210
							Increased Chair's expenditure (within budget)	£126
							Increase in Highways verge maintenance	£1,013
							Increase in Dog Waste Bin Servicing Costs	-£167
							Grounds Maintenance costs increase	£3,079
							Grants increase	£87
							Insurance increase	£57
							Replacement flag purchased in previous year	-£126
							Reduced Xmas Tree Provision Costs	-£293
							Office Lease legal work down payment	£780
							Reduced Office Lease Utilities	-£73
							Public toilet increase electricity charges	£325
							Public Toilet increase water & sewerage charges	£112
							Subscription increases	£36
							Training	£35
							Public Rights of Way grounds maintenance increase	£33

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							Parish Hall Playground Lease legal fees down payment	£3,475	
							Adv playground path tarmaced previous year	-£4,850	
							Parish Hall Playground new equipment	£2,505	
							Playgrounds equipment maintenance	£1,784	£2,914
							Parish Clock replacement of qtr+strike winding units	£6,290	
							Parish Clock maintenance, new pendulum spring and overnight silencer previous year	-£3,040	£3,250
							Lakelands new bench purchase previous year	-£702	
							Lakelands new bench installation current year	£250	-£452
							Public toilet electrical safety checks previous year	-£495	
							Replacement toilet lock previous year	-£136	
							Repair toilet door magloc current year	£134	
							Replacement toilet store light fitting current year	£45	
							New roof public toilet building	£22,056	£21,604
							Replacement laptop	£624	
							VAT on expenditure	£5,330	
							Other minor	£47	
									£38,132.75
7	Balance C/F	104,886.05	80,151.27						
8	Total cash & investments	104,886.05	80,151.27						
9	Total fixed assets	222,840.91	228,692.14	5,851	33,426	0			
10	Total borrowings	17,179.85		17,180	2,577	150			
11	Trust funds (including charitable) disclosure note	YES	YES						