

Explanation of variances

Name of smaller authority:

Thorndon Parish Council

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	81,307	110,913				
2 Precept or Rates and Levies	22,500	23,000	500	2.22%	NO	
3 Total Other Receipts	30,183	116,470	86,287	285.88%	YES	see below
4 Staff Costs	6,061	6,461	401	6.61%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	17,016	197,274	180,258	1059.33%	YES	see below
7 Balances Carried Forward	110,913	46,648				
8 Total Cash and Short Term Investments	110,913	46,648				
9 Total Fixed Assets plus Other Long Term Investments and Assets	79,779	189,799	110,020	137.91%	YES	£133,000 = new play equipment, £7,020 = 3 x solar powered SIDs / £30,000 old equipment removed
10 Total Borrowings	0	0	0	0.00%	NO	

	2024-25	2025-26	Variance		Explanation for variances
Other Receipts					
Community Infrastructure Levy (CIL)	£ 28,066	£ 10,302	£ 17,763	-63%	More CIL from development was received in 2024/25 than 2025/26
Credit Interest	£ 1,635	£ 2,154	£ 519	32%	Higher account balances resulted in more interest being received.
Wayleave	£ 15	£ 15	£ -	0%	
Grants/Donations	£ 100	£ 101,861	£ 101,761	101761%	Payments received in 2025/26 as follows: CIL for play equipment £93,056.99, S.106 funds for play equipment £6,413.56, Locality Grants for SID £2,390
VAT reclaim	£ 367	£ 2,138	£ 1,770	482%	More VAT reclaimed in year
Total	£ 30,183	£ 116,470			

Other Payments:

Section 111: General Administration	£ 2,990	£ 4,773	£ 1,782	60%	Variance is an additional £532.90 spent on housing needs survey than 2024/25, plus £679 for MS365 licences, plus 2 x laptops purchased totalling: £706.67
Section 137: Grants & Donations	£ 240	£ 300	£ 60	25%	2024-25: Warm Hub £240 2025/26: Warm Hub £300
Section 138A - Poppy Wreath	£ 200	£ 200	£ -	0%	
Section 142 - Provision of information	£ 630	£ -	£ 630	100%	2024/25: £415 honours board, website training £140, village recorder £74.51. 2025/26 nil
Section 143 - subscriptions	£ 439	£ 477	£ 37	9%	2025/26: includes contribution to SLCC membership
Highways Act 1980 / Open Spaces 1906 Play parks & Grass Cutting	£ 10,245	£ 109,914	£ 99,669	973%	Usual payments made for bin emptying, grass cutting and small repairs - total approx. £2500. In 2024/25 additional costs of £2,055 for repairs to existing play equipment, £653 for groundworks for new gym equipment plus £5,062 for new outdoor gym equipment. 2025/26 includes £99,470.55 for new play equipment, plus £900 for drainage works. Plus £7,019.97 for 3 x speed indicator devices (SID)
Other	£ 134	£ -	£ 134	100%	2024-25: Replacement defibrillator pads purchased. 2025/26 Nil spend
CIL Projects	£ -	£ 52,529	£ 52,529		No CIL spend in 2024/25. 2025/26 Church accessible path £4,000, Friends of Thorndon Primary School - sensory play area £8,400, Bowls Club - sprayer £1600, Village Hall - car park works £5,000 and new play equipment £33,529.45 (balance not covered by CIL123 bid)
VAT	£ 2,138	£ 29,081	£ 26,944	1260%	More purchases made in 2025-26 which incurred VAT, notably new play equipment which incurred VAT of £26,600.
Total	£ 17,016	£ 197,274	£ 180,258		