

**Tunstall Parish Council**  
**Significant Variances 2025/26**

**Individual Categories**

**Income**

*Variances <15% or >15% require explanation*

| 31/03/2025 | Item                  | 31/03/2026 | Variance   | % Variance | Explanation                                      |
|------------|-----------------------|------------|------------|------------|--------------------------------------------------|
| £10,341.97 | Precept               | £12,116.34 | £1,774.37  | 15%        | Larger amount of precept requested               |
| £2,736.55  | Bank/BS Interest      | £2,373.04  | -£363.51   | -15%       | Variable amount - interest rates                 |
| £0.00      | Other                 | £118.85    | £118.85    | 100%       | Wayleave                                         |
| £551.97    | Grants                | £800.00    | £248.03    | 31%        | Variable amount - grant awarded for VE Day event |
| £6,854.85  | Rural payments agency | £9,192.28  | £2,337.43  | 25%        | higher grant amount received from RPA            |
| £1,853.71  | VAT Refund            | £1,690.34  | -£163.37   | -10%       | VAT Reclaimed                                    |
|            |                       | £26,290.85 | £26,290.85 | 100%       |                                                  |

**Expenditure**

| 31/03/2025 | Item                           | 31/03/2026 | Variance  | % Variance | Explanation                                                                                         |
|------------|--------------------------------|------------|-----------|------------|-----------------------------------------------------------------------------------------------------|
| £4,304.44  | Clerk's Salary                 | £8,469.93  | £4,165.49 | 49%        | Pay increase (as per NALC guidelines) includes backpay and hours increased                          |
| £402.31    | Mileage / Clerk's Expenses     | £347.54    | -£54.77   | -16%       |                                                                                                     |
| £145.00    | Office Admin                   | £163.27    | £18.27    | 11%        |                                                                                                     |
| £0.00      | HMRC (Income Tax)              | £549.62    | £549.62   | 100%       | No tax required in previous year                                                                    |
| £0.00      | Misc                           | £51.60     | £51.60    | 100%       | Bank charges, no charges in previous year                                                           |
| £842.89    | Insurance                      | £921.02    | £78.13    | 8%         | Increase in insurance cost                                                                          |
| £250.00    | Section 137                    | £500.00    | £250.00   | 50%        | Variable amount, higher amount of grants awarded than previous year                                 |
| £510.00    | Auditor                        | £250.00    | -£260.00  | -104%      | Larger audit required in previous year due to exceeding £25,000 threshold                           |
| £436.12    | Subscriptions                  | £708.88    | £272.76   | 38%        | Includes mailbox storage for gov.uk address for 1 year, website hosting, SALC membership, microsoft |
| £6,587.99  | Grass Cutting/Maintenance      | £8,111.71  | £1,523.72 | 19%        | Includes balance of new shelter for children's play area and defibrillator pads                     |
| £370.76    | Office and Land Rent/Room Hire | £371.63    | £0.87     | 0%         |                                                                                                     |
| £332.00    | Training                       | £99.00     | -£233.00  | -235%      | Less training taken than previous year                                                              |
| £640.00    | Tunstall Common Expenses       | £836.24    | £196.24   | 23%        | Includes cost of work carried out on the Common, weedkiller and land registry fee                   |
| £1,378.27  | VAT                            | £1,700.79  | £322.52   | 19%        | Higher percentage of VAT reclaimed than previous year                                               |
| £1,080.00  | Bulletin                       | £540.00    | -£540.00  | -100%      | Grant awarded for 6 months bulletin which was paid directly to the printers                         |
| £0.00      | Events                         | £819.78    | £819.78   | 100%       | Includes VE Day Event funded from grant awarded by Suffolk County Council and remembrance wreath    |
| £0.00      | Legal Expenses                 | £0.00      | £0.00     |            |                                                                                                     |
|            |                                | £24,441.01 |           |            |                                                                                                     |

**AGAR Section 2 Categories**

**Income**

*Variances <15% or >15% require explanation*

| 31/03/2025  | Item                               | 31/03/2026  | Variance  | % Variance | Explanation                                                                           |
|-------------|------------------------------------|-------------|-----------|------------|---------------------------------------------------------------------------------------|
| £95,205.00  | Balances Bought Forward            | £100,264.00 | £5,059.00 | 5%         |                                                                                       |
| £10,342.00  | Precept                            | £12,116.00  | £1,774.00 | 17%        | Increase of precept                                                                   |
| £11,997.00  | Total Other Receipts               | £14,175.00  | £2,178.00 | 18%        | Includes grant for VE Day and larger grant received from RPA than previous year       |
| £4,304.00   | Staff Costs                        | £9,020.00   | £4,716.00 | 110%       | Increase of clerks wages and hours (includes backdated amount £2480.60), includes tax |
| £0.00       | Loan Repayments                    | £0.00       | £0.00     |            |                                                                                       |
| £12,976.00  | All Other Payments                 | £15,421.00  | £2,445.00 | 19%        | Includes balance of children's play area shelter £8,391.60 (incl VAT)                 |
| £100,264.00 | Balance Carried Forward            | £102,114.00 | £1,850.00 | 2%         |                                                                                       |
| £100,264.00 | Total Value of Cash and S/Term Inv | £102,114.00 | £1,850.00 | 2%         |                                                                                       |
| £150,162.00 | Total Fixed Assets                 | £150,162.00 | £0.00     | 0%         |                                                                                       |
| £0.00       | Total Borrowings                   | £0.00       | £0.00     |            |                                                                                       |