

## Explanation of significant variances in the accounting statements - Section 2

Local council name: Caistor St Edmund and Bixley Parish Council

| Section 2                            | 2024/25       | 2025/26        | Variance (+/-) £ | Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))   |
|--------------------------------------|---------------|----------------|------------------|--|
| <b>Box 3</b><br>Total other receipts | <b>25,079</b> | <b>104,676</b> | <b>79,597</b>    | <p>-4,860 2025/26: Decrease CIL (Community Infrastructure Levy) receipts</p> <p>64,370 2025/26: Increase S106 receipts (village hall project)</p> <p>-6,000 2024/25: CAF (Community Action Fund) grant</p> <p>-40 2025/26: Decrease in interest received</p> <p>18,130 2025/26: Increase in VAT rebate</p> <p>7,990 2025/26: Increase in other receipts (bus grant funding received)</p>   |
| <b>Box 6</b><br>All other payments   | <b>11,765</b> | <b>130,871</b> | <b>119,106</b>   | <p>-90 2025/26: Decrease in Clerks expenses</p> <p>50 2025/26: Increase in bank charges (fees)</p> <p>22,430 2025/26: Community Infrastructure Levy (CIL) payments, (including village hall project and bus shelter)</p> <p>30 2025/26: Increase in training costs</p> <p>-110 2025/26: Decrease in room hire</p> <p>210 2025/26: Increase in audit costs, external audit required</p> <p>-90 2025/26: Decrease in membership/subscriptions</p> <p>30 2025/26: Increase in donation payments</p> <p>64,610 2025/26: Increase in S106 payments (village hall project)</p> <p>5,890 2025/26: Increase in payments from earmarked reserves</p> <p>-840 2025/26: Decrease in insurance payments</p> <p>-70 2025/26: Decrease in grass cutting payments</p> <p>-10 2025/26: Decrease in Raking Pit payments</p> <p>-20 2025/26: Decrease in tree works</p> <p>120 2025/26: Increase in village hall payments</p> <p>10 2025/26: Increase in dog bin annual emptying charge</p> <p>-1,100 2025/26: Decrease in war memorial payments (no cleaning of memorial)</p> |

|              |  |  |               |   |
|--------------|--|--|---------------|---|
|              |  |  | 390           | 2025/26: Information Technology payments (website redevelopment and 3-year subscription plan)   |
|              |  |  | -230          | 2024/25: Clean up and bloom grant   |
|              |  |  | 7,890         | 2025/26: Increase in other payments (part of bus stop installation cost, grant received)  |
|              |  |  | 20,000        | 2025/26: Increase in VAT payments   |
| <b>Box 7</b> |  |  |               | <b>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown.</b> |
|              |  |  |               | <b>Earmarked Reserves:</b>  |
|              |  |  | 2,000         | Contingency by-election fund  |
|              |  |  | 300           | Contingency external auditor fund   |
|              |  |  | 162           | Archive and storage of Parish Council documents   |
|              |  |  | 4,735         | CIL (Community Infrastructure Levy)   |
|              |  |  | 3,600         | Contingency village hall  |
|              |  |  | 1,300         | Contingency Raking Pit/ tree works Parish Land  |
|              |  |  | 1,000         | Contingency legal fees  |
|              |  |  | 170           | Litter picking  |
|              |  |  | 220           | War memorial cleaning   |
|              |  |  | 50            | Information Technology  |
|              |  |  | <b>13,537</b> |   |