

ACCOUNTS

For the Year ended 31 March 2025

Schedules:

- 1> Receipts and Payments Account
- 2> Analysis of Administration Costs
- 3> Bank Reconciliation
- 4> Variance analysis
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Willoughton Parish Council

SUMMARY RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

31 March 2024 £		31 March 2025 £	variance fav/(adv) £
	RECEIPTS		
7,900.00	Precept	8,444.00	544.00
10,000.00	National Lottery Community Fund	.00	(10,000.00)
	FCC Foundation grant	70,000.00	70,000.00
100.00	WLDC Contribution	100.00	.00
109.13	Interest	73.22	(35.91)
35.00	Donations	.00	(35.00)
119.58	Vat recovered	16,329.97	16,210.39
<u>18,263.71</u>	TOTAL RECEIPTS	<u>94,947.19</u>	<u>76,683.48</u>
	PAYMENTS		
7,336.07	General Administration	11,985.67	(4,649.60)
.00	Capital spending	.00	.00
92.50	Running costs: Rec grounds	81,216.52	(81,124.02)
102.90	Vat on payments	17,198.86	(17,095.96)
<u>7,531.47</u>		<u>110,401.05</u>	<u>(102,869.58)</u>
	RECEIPTS & PAYMENTS SUMMARY		
14,972.10	Balance at 01st April	25,704.34	
18,263.71	Total receipts	94,947.19	76,683.48
(7,531.47)	Less total payments	(110,401.05)	<u>(102,869.58)</u>
<u>25,704.34</u>	Balance at 31 March	<u>10,250.48</u>	<u>(26,186.10)</u>

Willoughton Parish Council

ANALYSIS OF GENERAL ADMINISTRATION
FOR THE YEAR ENDED 31 MARCH 2025

31 March 2024		31 March 2025	variance fav/(adv)
£		£	£
2,762.24	Clerks salary	2,893.28	(131.04)
28.40	Clerks expenses	8.35	20.05
675.00	Rent of village hall	675.00	.00
209.98	Website Maintenance	49.99	159.99
300.00	Village Hall donation	.00	300.00
.00	Donation to Church	120.00	(120.00)
.00	Radar speed signs	4,178.98	(4,178.98)
83.33	Defibrillator maintenance	88.33	(5.00)
.00	Ink cartridges and paper	128.09	(128.09)
684.00	Rent for Outreach Postal Service	516.00	168.00
195.00	Repairs & maintenance	.00	195.00
414.14	Insurance	575.17	(161.03)
1,250.40	Litter Picking	1,372.80	(122.40)
104.15	Recharge for uncontested election	.00	104.15
98.74	ALC Fees	101.70	(2.96)
.00	Speed indicator maintenance	309.84	(309.84)
.00	Training costs	275.00	(275.00)
.00	Bev Cooper Village Planting	400.00	(400.00)
145.00	Village Christmas tree	96.66	48.34
50.00	RBL poppy appeal	50.00	.00
128.74	Litter Picking Trolley	.00	128.74
.00		.00	
206.95	Sundries	146.48	60.47
<u>7,336.07</u>	TOTAL	<u>11,985.67</u>	<u>(4,649.60)</u>

ANALYSIS OF RUNNING COSTS: REC GROUNDS
FOR THE YEAR ENDED 31 MARCH 2025

31 March 2024		31 March 2025	variance fav/(adv)
£		£	£
.00	Playing field rent	.00	.00
92.50	Playground inspection	265.00	(172.50)
.00	Open Playground Day costs	221.00	(221.00)
.00	Weeding playing field	.00	.00
.00	Playground Equipment & installation	79,950.54	(79,950.54)
.00	Litter bins	355.00	(355.00)
.00	Park sign and installation	424.98	(424.98)
<u>92.50</u>	TOTAL	<u>81,216.52</u>	<u>(81,124.02)</u>

Bank Reconciliation @ 31.03.25

<u>Bank Reconciliation @ 31.03.25</u>		<u>£</u>	
Balance per bank statements	Deposit a/c	1,711.02	16.03.25
	Current a/c	8,539.46	31.03.25
		10,250.48	
Less outstanding cheques:			
		.00	
Add outstanding bankings:		.00	
		.00	
Balance per cash book		10,250.48	

WILLOUGHTON PARISH COUNCIL ANNUAL RETURN YEAR ENDED 31 MARCH 2025

VARIANCE ANALYSIS: NOTES ON AMOUNTS AND EXPLANATIONS

Explanations for main variances:-					favourable/(adverse)		
	2024	2025	variance				
	£	£	£	%		£	
Box 2	7,900	8,444	544	6.9%	increase in precept	100	
Precept or Rates and Levies							
						<u>100</u>	
Box 3	10,363	86,503	76,140	734.7%	increase in Vat recovery	16,211	
Total other receipts							
						decrease in interest received	(36)
						decrease in donations	(35)
						increase in grant	60,000
						<u>76,140</u>	
Box 4	4,013	4,266	253	6.3%	increase in clerk's salary	(131)	
Staff costs							
						increase in litter picking cost	(122)
						<u>(253)</u>	
Box 6	3,518	106,135	(102,617)	(2916.9%)	decrease in clerk's expenses	20	
All other payments							
						decrease in website maintenance	160
						increase in donation to church	(120)
						decrease in village hall donation	300
						new radar speed sign	(4,179)
						increase in defibrillator maintenance	(5)
						increase in ink cartridge/paper	(128)
						increase in insurance cost	(161)
						increase in ALC fees	(3)
						increase in speed sign maintenance	(310)
						decrease in rent for postal service	168
						decrease in uncontested election	104
						decrease in repairs and maintenance	195
						increase in training costs	(275)
						decrease in village christmas tree	48
						increase in village planting	(400)
						decrease in sundries cost	60
						decrease in litter picking trolley	129
						playground equipment	(79,951)
						Increase in playground inspection	(172)
						open playground costs	(221)
						litter bins	(355)
						park sign and installation	(425)
						increase in Vat payments	(17,096)
						<u>(102,617)</u>	

Risk Assessment:-

A risk assessment was completed and presented at the Parish Council meeting on 23rd May 2024: the next risk assessment will be presented at the next meeting on 22nd May 2025.

Assets purchased during 2024/25

Kompan Playground Equipment 29.08.24		Total
Wheelchair Carousel	4981.75	
Installation	1348.54	
Total	6330.29	6330.29
3 way seesaw	1243.00	
installation	480.04	
Total	1723.04	1723.04
Dolphin Springer	345.00	
installation	195.14	
Total	540.14	540.14
Swing KSW902	1710.00	
installation	790.84	
Total	2500.84	2500.84
Swing KSW904	2622.00	
installation	956.48	
Total	3578.48	3578.48
Net Twister	5093.00	
installation	884.14	
Total	5977.14	5977.14
Playboat	10434.84	
installation	2257.88	
Total	12692.72	12692.72
Tipi Carousel	1476.00	
installation	329.49	
Total	1805.49	1805.49
Pathfinder Trail	4706.75	
installation	2550.52	
Total	7257.27	7257.27
FPW Climbing bars	1110.00	
installation	316.67	
Total	1426.67	1426.67
Dolphin Play Panel	378.20	
Plastic post	125.50	
Post fixings	66.40	
installation	171.00	
Total	741.10	741.10
Picnic table	1770.00	
installation	162.40	
Picnic table pine	975.00	
installation	102.96	
Total	3010.36	3010.36
Groundworks:-		
black wet pour	3164.55	
grass matting	3137.40	
grass matting	4077.50	
excavation	1821.72	
trench edge	728.79	
loosefill removal	1463.00	

topsoil	2102.40	
turf	1561.60	
removals	274.32	
disposals	334.40	
disposals	1254.00	
disposals	514.80	
Total	20434.48	20434.48
refurb slide	389.29	
installation	0.00	
Total	389.29	389.29
Delivery and hire:-		
Moffat delivery	878.57	
skip hire	839.46	
grab lorry hire	1348.58	
hotwash	500.72	
heras fencing del	157.29	
heras fencing erect	549.60	
heras fencing hire	576.00	
inspection	457.15	
freight	5866.50	
excavate	369.36	
Total	11543.23	11543.23
Total Playground Equipment		79950.54
Other playing field items:-		
Litter bins:-29.12.24		355.00
Park sign:-12.02.25		424.98
		779.98
Speed signs:-06.01.25		
Elan radar sign solar		2059.49
Elan radar sign solar		2059.49
		4118.98
Total for year		84849.50

paras25

Willoughton PC
FIXED ASSET SUMMARY

TOTAL

Rec/Play &
Other Equip

<u>COST/VALUATION</u>	@	31/03/2024	23582.21	23582.21
	Revaluation		.00	.00
	Additions		84849.50	84849.50
	Retirements		(10507.25)	(10507.25)
	@	31/03/2025	<u>97924.46</u>	<u>97924.46</u>
<u>DEPRECIATION</u>	@	31/03/2024	(23582.21)	(23582.21)
			.00	.00
	Charge for Year		(84849.50)	(84849.50)
	Retirements		10507.25	10507.25
	@	31/03/2025	<u>(97924.46)</u>	<u>(97924.46)</u>
<u>NET BOOK VALUE</u>	@	31/03/2024	<u>.00</u>	<u>.00</u>
	@	31/03/2025	<u>.00</u>	<u>.00</u>

paras25	Willoughton PC	FIXED ASSET REGISTER										FIXED ASSET REGISTER				
DATE	DESCRIPTION	BALANCE @ 31/03/2024		NBV	Life Yr mths	ADDITIONS	DEPN	PR YR ADJ	RETIREMENTS			BALANCE @ 31/03/2025		NBV		
		COST	DEPN						COST	DEPN	NBV	COST	DEPN			
00.00.00	Recreation/play Equip	.00	.00	.00		.00	.00	.00	.00	.00	.00	.00	.00	.00		.00
24.01.79	Public Seats	537.62	(537.62)	.00		.00	.00	.00	.00	.00	.00	537.62	(537.62)	.00		.00
30.06.96	Cradle swing & instal	1072.00	(1072.00)	.00		.00	.00	.00	(1072.00)	1072.00	.00	.00	.00	.00		.00
31.03.01	Playdale play equip	6103.50	(6103.50)	.00		.00	.00	.00	(6103.50)	6103.50	.00	.00	.00	.00		.00
Jul-Oct 05	Youth shelter	5881.09	(5881.09)	.00		.00	.00	.00	.00	.00	.00	5881.09	(5881.09)	.00		.00
Jul-Oct 05	Basketball goal	488.00	(488.00)	.00		.00	.00	.00	(488.00)	488.00	.00	.00	.00	.00		.00
Jul-Oct 05	Litter bin	297.00	(297.00)	.00		.00	.00	.00	.00	.00	.00	297.00	(297.00)	.00		.00
Jul-Oct 05	Safety tiles	519.75	(519.75)	.00		.00	.00	.00	(519.75)	519.75	.00	.00	.00	.00		.00
05.03.08	Somersby bench	325.00	(325.00)	.00		.00	.00	.00	.00	.00	.00	325.00	(325.00)	.00		.00
30.11.10	Slide for playing fields	3450.00	(3450.00)	.00		389.29	(389.29)	.00	.00	.00	.00	3839.29	(3839.29)	.00		.00
31.05.12	1 set of swings (BBH)	2324.00	(2324.00)	.00		.00	.00	.00	(2324.00)	2324.00	.00	.00	.00	.00		.00
29.08.24	Wheelchair Carousel	.00	.00	.00		6330.29	(6330.29)	.00	.00	.00	.00	6330.29	(6330.29)	.00		.00
29.08.24	3 Way Seesaw	.00	.00	.00		1723.04	(1723.04)	.00	.00	.00	.00	1723.04	(1723.04)	.00		.00
29.08.24	Dolphin Springer	.00	.00	.00		540.14	(540.14)	.00	.00	.00	.00	540.14	(540.14)	.00		.00
29.08.24	Swing KSW902	.00	.00	.00		2500.84	(2500.84)	.00	.00	.00	.00	2500.84	(2500.84)	.00		.00
29.08.24	Swing KSW904	.00	.00	.00		3578.48	(3578.48)	.00	.00	.00	.00	3578.48	(3578.48)	.00		.00
29.08.24	Net Twister	.00	.00	.00		5977.14	(5977.14)	.00	.00	.00	.00	5977.14	(5977.14)	.00		.00
29.08.24	Playboat	.00	.00	.00		12692.72	(12692.72)	.00	.00	.00	.00	12692.72	(12692.72)	.00		.00
29.08.24	Tipi Carousel	.00	.00	.00		1805.49	(1805.49)	.00	.00	.00	.00	1805.49	(1805.49)	.00		.00
29.08.24	Pathfinder Trail	.00	.00	.00		7257.27	(7257.27)	.00	.00	.00	.00	7257.27	(7257.27)	.00		.00
29.08.24	FPW Climbing Bars	.00	.00	.00		1426.67	(1426.67)	.00	.00	.00	.00	1426.67	(1426.67)	.00		.00
29.08.24	Dolphin Play Panel	.00	.00	.00		741.10	(741.10)	.00	.00	.00	.00	741.10	(741.10)	.00		.00
29.08.24	Picnic Tables (2 off)	.00	.00	.00		3010.36	(3010.36)	.00	.00	.00	.00	3010.36	(3010.36)	.00		.00
29.08.24	Groundworks	.00	.00	.00		20434.48	(20434.48)	.00	.00	.00	.00	20434.48	(20434.48)	.00		.00
29.08.24	Delivery and Hire	.00	.00	.00		11543.23	(11543.23)	.00	.00	.00	.00	11543.23	(11543.23)	.00		.00
29.12.24	Litter bins	.00	.00	.00		355.00	(355.00)	.00	.00	.00	.00	355.00	(355.00)	.00		.00
12.02.25	Park Sign	.00	.00	.00		424.98	(424.98)	.00	.00	.00	.00	424.98	(424.98)	.00		.00
	Other															
22.06.07	Oak village notice board	605.00	(605.00)	.00		.00	.00	.00	.00	.00	.00	605.00	(605.00)	.00		.00
06.12.18	Evolis radar speed sign	1979.25	(1979.25)	.00		.00	.00	.00	.00	.00	.00	1979.25	(1979.25)	.00		.00
06.01.25	Elan radar speed sign	.00	.00	.00		2059.49	(2059.49)	.00	.00	.00	.00	2059.49	(2059.49)	.00		.00
06.01.25	Elan radar speed sign	.00	.00	.00		2059.49	(2059.49)	.00	.00	.00	.00	2059.49	(2059.49)	.00		.00
		23582.21	(23582.21)	.00		84849.50	(84849.50)	.00	(10507.25)	10507.25	.00	97924.46	(97924.46)	.00		.00