

## ACCOUNTS

For the Year ended 31 March 2026

### Schedules:

- 1> Receipts and Payments Account
- 2> Analysis of Administration Costs
- 3> Bank Reconciliation
- 4> Variance analysis
- 5> Fixed Asset Summary
- 6> Fixed Asset Register

Willoughton Parish Council

SUMMARY RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2026

31 March 2025 £		31 March 2026 £	variance fav/(adv) £
	<b>RECEIPTS</b>		
8,444.00	Precept	8,800.00	356.00
.00	National Lottery Community Fund	.00	.00
70,000.00	FCC Foundation grant	.00	(70,000.00)
100.00	WLDC Contribution	.00	(100.00)
73.22	Interest	20.59	(52.63)
.00	Donations	.00	.00
16,329.97	Vat recovered	2,195.02	(14,134.95)
<u>94,947.19</u>	<b>TOTAL RECEIPTS</b>	<u>11,015.61</u>	<u>(83,931.58)</u>
	<b>PAYMENTS</b>		
11,985.67	General Administration	11,034.22	951.45
.00	Capital spending	.00	.00
81,216.52	Running costs: Rec grounds	3,015.00	78,201.52
17,198.86	Vat on payments	1,223.23	15,975.63
<u>110,401.05</u>		<u>15,272.45</u>	<u>95,128.60</u>
	<b>RECEIPTS &amp; PAYMENTS SUMMARY</b>		
25,704.34	Balance at 01st April	10,250.48	
94,947.19	Total receipts	11,015.61	(83,931.58)
(110,401.05)	Less total payments	(15,272.45)	<u>95,128.60</u>
<u>10,250.48</u>	Balance at 31 March	<u>5,993.64</u>	<u>11,197.02</u>

Willoughton Parish Council  
**ANALYSIS OF GENERAL ADMINISTRATION**  
**FOR THE YEAR ENDED 31 MARCH 2026**

31 March 2025		31 March 2026	variance fav/(adv)
£		£	£
2,893.28	Clerks salary	3,062.88	(169.60)
8.35	Clerks expenses	.00	8.35
675.00	Rent of village hall	.00	675.00
49.99	Website Maintenance	50.00	(.01)
.00	Village Hall donation	150.00	(150.00)
120.00	Donation to Church	300.00	(180.00)
4,178.98	Radar speed signs	2,350.00	1,828.98
88.33	Defibrillator maintenance	168.06	(79.73)
128.09	Ink cartridges and paper	.00	128.09
516.00	Rent for Outreach Postal Service	.00	516.00
.00	Defibrillator installation	600.00	(600.00)
575.17	Insurance	695.87	(120.70)
1,372.80	Litter Picking	1,465.20	(92.40)
.00	Erection of posts for speedwatch	400.00	(400.00)
101.70	PKF Littlejohn fees	420.00	(318.30)
309.84	Speed indicator maintenance	.00	309.84
275.00	Training costs	450.00	(175.00)
400.00	Bev Cooper Village Planting	563.22	(163.22)
96.66	Village Christmas tree	100.00	(3.34)
50.00	RBL poppy appeal	75.00	(25.00)
.00	Bank Charges	24.95	(24.95)
.00	Data Protection Certificate	47.00	(47.00)
146.48	Sundries	112.04	34.44
<u>11,985.67</u>	<b>TOTAL</b>	<u>11,034.22</u>	<u>951.45</u>

**ANALYSIS OF RUNNING COSTS: REC GROUNDS**  
**FOR THE YEAR ENDED 31 MARCH 2026**

31 March 2025		31 March 2026	variance fav/(adv)
£		£	£
.00	Playing field rent	.00	.00
265.00	Playground inspection	108.00	157.00
221.00	Open Playground Day costs	.00	221.00
.00	Playing Field Fence renovations	2,907.00	(2,907.00)
79,950.54	Playground Equipment & installation	.00	79,950.54
355.00	Litter bins	.00	355.00
424.98	Park sign and installation	.00	424.98
<u>81,216.52</u>	<b>TOTAL</b>	<u>3,015.00</u>	<u>78,201.52</u>



**WILLOUGHTON PARISH COUNCIL ANNUAL RETURN YEAR ENDED 31 MARCH 2026**  
**VARIANCE ANALYSIS: NOTES ON AMOUNTS AND EXPLANATIONS**

Explanations for main variances:-				favourable/(adverse)		
	2025	2026	variance			
	£	£	£	%	£	
Box 2	8,444	8,800	356	4.2%	increase in precept	356
Precept or Rates and Levies						
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						356
Box 3	86,503	2,216	(84,287)	(97.4%)	decrease in Vat recovery	(14,135)
Total other receipts					decrease in interest received	(52)
					decrease in WLDC contribution	(100)
					decrease in grant	(70,000)
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						(84,287)
Box 4	4,266	4,528	262	6.1%	increase in clerk's salary	(170)
Staff costs					increase in litter picking cost	(92)
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						(262)
Box 6	106,135	10,744	95,391	89.9%	decrease in clerk's expenses	8
					increase in donation to church	(180)
					increase in village hall donation	(150)
					net decrease in radar speed sign	1,829
					increase in defibrillator maintenance	(80)
					increase in defibrillator cost	(600)
					decrease in ink cartridge/paper	128
					increase in insurance cost	(121)
					increase in PFK Littlejohn fees	(318)
					decrease in speed sign maintenance	310
					decrease in rent for postal service	516
					increase in training costs	(175)
					increase in village christmas tree	(3)
					increase in village planting	(163)
					decrease in sundries cost	34
					playground equipment	79,951
					decrease in playground inspection	157
					decrease in open playground costs	221
					decrease in litter bin costs	355
					decrease in park sign and installation	425
					decrease in Vat payments	15,976
					decrease in rent of Village Hall	675
					erection of posts for speedwatch	(400)
					increase in RBL poppy appeal	(25)
					Increase in bank charges	(25)
					Data protection certificate	(47)
					Playing field fence renovations	(2,907)
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						95,391

note: the rent variance is due to late payment, payment of £675 was made after the year end

**Risk Assessment:-**

A risk assessment was completed and presented at the Parish Council meeting on 22nd May 2025: the next risk assessment will be presented at the next meeting on 28th May 2026.

paras26

**Willoughton PC  
FIXED ASSET SUMMARY**

**TOTAL**

**Rec/Play &  
Other Equip**

<u>COST/VALUATION</u>	@		<u>TOTAL</u>	<u>Rec/Play &amp; Other Equip</u>
		31/03/2025	97924.46	97924.46
		Revaluation	.00	.00
		Additions	2350.00	2350.00
		Retirements	(1979.25)	(1979.25)
	@	31.03.26	<u>98295.21</u>	<u>98295.21</u>
<u>DEPRECIATION</u>	@	31/03/2025	(97924.46)	(97924.46)
			.00	.00
		Charge for Year	(2350.00)	(2350.00)
		Retirements	1979.25	1979.25
	@	31.03.26	<u>(98295.21)</u>	<u>(98295.21)</u>
<u>NET BOOK VALUE</u>	@	31/03/2025	<u>.00</u>	<u>.00</u>
	@	31.03.26	<u>.00</u>	<u>.00</u>

paras26

Willoughton PC

FIXED ASSET REGISTERFIXED ASSET REGISTER

DATE	DESCRIPTION	BALANCE @ 31/03/2025			Life Yr mths	ADDITIONS	DEPN	PR YR ADJ	RETIREMENTS			BALANCE @ 31.03.26		
		COST	DEPN	NBV					COST	DEPN	NBV	COST	DEPN	NBV
00.00.00	<b>Recreation/play Equip</b>	.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
Jul-Oct 05	Youth shelter	5881.09	(5881.09)	.00		.00	.00	.00	.00	.00	.00	5881.09	(5881.09)	.00
Jul-Oct 05	Litter bin	297.00	(297.00)	.00		.00	.00	.00	.00	.00	.00	297.00	(297.00)	.00
05.03.08	Somersby bench	325.00	(325.00)	.00		.00	.00	.00	.00	.00	.00	325.00	(325.00)	.00
30.11.10	Slide for playing fields	3839.29	(3839.29)	.00		.00	.00	.00	.00	.00	.00	3839.29	(3839.29)	.00
29.08.24	Wheelchair Carousel	6330.29	(6330.29)	.00		.00	.00	.00	.00	.00	.00	6330.29	(6330.29)	.00
29.08.24	3 Way Seesaw	1723.04	(1723.04)	.00		.00	.00	.00	.00	.00	.00	1723.04	(1723.04)	.00
29.08.24	Dolphin Springer	540.14	(540.14)	.00		.00	.00	.00	.00	.00	.00	540.14	(540.14)	.00
29.08.24	Swing KSW902	2500.84	(2500.84)	.00		.00	.00	.00	.00	.00	.00	2500.84	(2500.84)	.00
29.08.24	Swing KSW904	3578.48	(3578.48)	.00		.00	.00	.00	.00	.00	.00	3578.48	(3578.48)	.00
29.08.24	Net Twister	5977.14	(5977.14)	.00		.00	.00	.00	.00	.00	.00	5977.14	(5977.14)	.00
29.08.24	Playboat	12692.72	(12692.72)	.00		.00	.00	.00	.00	.00	.00	12692.72	(12692.72)	.00
29.08.24	Tipi Carousel	1805.49	(1805.49)	.00		.00	.00	.00	.00	.00	.00	1805.49	(1805.49)	.00
29.08.24	Pathfinder Trail	7257.27	(7257.27)	.00		.00	.00	.00	.00	.00	.00	7257.27	(7257.27)	.00
29.08.24	FPW Climbing Bars	1426.67	(1426.67)	.00		.00	.00	.00	.00	.00	.00	1426.67	(1426.67)	.00
29.08.24	Dolphin Play Panel	741.10	(741.10)	.00		.00	.00	.00	.00	.00	.00	741.10	(741.10)	.00
29.08.24	Picnic Tables (2 off)	3010.36	(3010.36)	.00		.00	.00	.00	.00	.00	.00	3010.36	(3010.36)	.00
29.08.24	Groundworks	20434.48	(20434.48)	.00		.00	.00	.00	.00	.00	.00	20434.48	(20434.48)	.00
29.08.24	Delivery and Hire	11543.23	(11543.23)	.00		.00	.00	.00	.00	.00	.00	11543.23	(11543.23)	.00
29.12.24	Litter bins	355.00	(355.00)	.00		.00	.00	.00	.00	.00	.00	355.00	(355.00)	.00
12.02.25	Park Sign	424.98	(424.98)	.00		.00	.00	.00	.00	.00	.00	424.98	(424.98)	.00
	<b>Other</b>													
22.06.07	Oak village notice board	605.00	(605.00)	.00		.00	.00	.00	.00	.00	.00	605.00	(605.00)	.00
06.12.18	Evolis radar speed sign	1979.25	(1979.25)	.00		.00	.00	.00	(1979.25)	1979.25	.00	.00	.00	.00
06.01.25	Elan radar speed sign	2059.49	(2059.49)	.00		.00	.00	.00	.00	.00	.00	2059.49	(2059.49)	.00
06.01.25	Elan radar speed sign	2059.49	(2059.49)	.00		.00	.00	.00	.00	.00	.00	2059.49	(2059.49)	.00
19.08.25	Elan radar speed sign			.00		2350.00	(2350.00)					2350.00	(2350.00)	
		<u>97924.46</u>	<u>(97924.46)</u>	<u>.00</u>		<u>2350.00</u>	<u>(2350.00)</u>	<u>.00</u>	<u>(1979.25)</u>	<u>1979.25</u>	<u>.00</u>	<u>98295.21</u>	<u>(98295.21)</u>	<u>.00</u>