

Whimble Parish Council - Variance Analysis for 2024/25 and 2025/26
AGAR Box 6 - All Other Payments

	2024/25	2025/26	Difference	Variance Notes
Payments	£	£	£	
Clerks Expenses	£54	£61	£7	1 additional £7 Land Registry search in 2025/26 compared to 2024/25
Councillor Expenses	£0	£25	£25	Chair paid for the Remembrance Wreath (£25) and claimed it back via expenses
Administration	£699	£1,242	£543	£543 difference is due to: duplicate bank statements to do 2022/23 VAT return (£48); Increase in ICO registration fee (£12 - was £40 24/25 and £52 in 25/26); purchase of defibrillator battery and pads (£349); moving across to Rialtas web (£51); Increase in Finance System hosting and maintenance (£17 - was £277 in 24/25 and £294 in 25/26); increase in Email and website hosting (£46 - was £382 in 24/25 and £428 in 25/26); setting up new councillor with gov.uk email address (£20)
Allotment Rent Expenditure	£345	£390	£45	Exeter Diocese increased the rental fee for the Grove Road Allotments again in 2025/26 from £345 to £390
Audit Fees (internal and external audit)	£310	£440	£130	£130 difference is due to: £25 increase in Internal Auditors fees (was £100 in 24/25 and £125 in 25/26) and £105 increase in external auditors fees (was £210 in 24/25 and £315 in 25/26)
Devon Association of Local Councils subscription	£532	£565	£33	DALC increased their subscription fee in 2025/26 from £532 to £565
Dog bin emptying	£3,023	£3,952	£929	East Devon District Council increased the charge for dog and litter bin emptying in 2025/26 from £3023 to £3952
Grounds Maintenance	£2,936	£4,541	£1,605	Works completed at allotment sites in 2025/26 (£2,105); 8 grass cutting sessions in 2024/25 compared to 7 in 2025/26 (-£105); additional maintenance session in 2024/25 (-£172); additional cut of the Parish Field in 2024/25 for village festival (-£215); totals £1,613. Remaining £8 variance due to difference in invoice totals
Hire of Whimble Victory Hall	£178	£195	£17	Increase is due to needing to hire the hall more often due to the need to hold planning meetings
Insurance	£1,523	£931	-£592	Market tested the Insurance contract and secured a cheaper deal with better cover - price reduction of £592
RBL Wreath	£20	£0	-£20	The Remembrance Wreath was paid out of cllr expenses as the Chair paid for it and claimed it back
Training	£0	£70	£70	Two councillors attended training courses which were £40 and £30 respectively
Water Rates	£317	£295	-£22	Difference is relates to Heberton Close bills being £101.78 in 2024/25 and nil in 2025/26 (due to a large credit arising from actual readings compared to estimated readings. So nil - £101.78 = -£101.78. Grove Road was £126.31 in 2024/25 and £200.83 in 2025/26 giving a difference of £74.52. Explanation is due to an additional 20 cubic metres of water being used in 2025/26 (42 compared to 22 in 24/25) plus a unit price increase from £2.1678 to £2.8392. Fixed charges have also increased between 2024/25 and 2025/26 from £94.68 to 97.81 per annum (pro rated by dividing by 365 and multiplying by the number of days covered by the bill. Recreation Ground bills increased from £89.34 in 2024/25 to £94.23 in 2025/26 which totals to a £4.89 increase. Explanation is due to increase in fixed charges (again rising from £94.68 to £97.81). Overall the total difference of -£22 is based on -£101.78 + 4.89 + 74.52 = -£22.37
Essential Repairs	£0	£210	£210	Essential one off works were completed in 2025/26 which related to the removal of barbed wire from the Parish Field which had been uncovered due to strimming of the boundary. This was removed as an emergency work due to the health and safety risk to adults, children and animals in the Parish Field.
Community Grants	£525	£449	-£76	Only two applications received in 2025/26 for £148.50 and £300
Donation	£200	£400	£200	Donation was to Young Farmers who cleared the Parish Council car park and split the donation to two local charities.
Bank Service Charge	£71	£73	£2	Fee increased to £7 a month from 1 February 2026
General Maintenance	£0	£2,435	£2,435	A number of works were carried out in the Village: repair to Lomas Seat (£500); Repair Whimble village entrance signage (£125); Clearing weeds and overgrown foliage from the Riverbank and Riverbed in The Square (£550); Clearing the Town Lane site - removal of old furniture and play equipment plus tree cutting (£1260);
VAT on payments	£1,450	£2,493	£1,043	24 VAT invoices in 2025/26 compared to 19 in 2024/25. Increases in 25/26 (compared to 24/25) for Rialtas £3.40, DALC £3.92, Vision ICT £13.27, PKF Littlejohn £21.00; EDDC £185.75 and clerks expenses £4.08. increases total to £231.42. Reduction in VAT for Pro Lawn grass cutting -£58. New expenditure for 25/26 = MRW Landscaping £252.00, Allotments work £421.00, Clearance of riverbed £110.00, Defib battery and pads £69.80, moving to Rialtas web £10.25 and councillor training £14.00 Totals to £877.05. Grand total = £231.42 - £58.00 + £877.05 = £1,050.47. Error on 25/26 VAT as pulled through £10.73 rather than £3.74 VAT for clerks expenses. Now been corrected by Rialtas (for 26/27 VAT reclaim) but £1,050.47 - £10.73 + £3.74 = £1,043.48
	£12,183	£18,767	£6,584	