

Explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	HEMYOCK PARISH COUNCIL	
BOX NO	6	£
(b) Figure in 2025 column		53610
(a) Figure in 2024 column		102292
(d) Total variance: 2025 figure less 2023 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-48682 -47.59%

Reasons (as many as are applicable)	Amount £
Reason 1 Cavity wall insulation was put in at the BHLAC (reflected in increased building insurance cover)	-3,187
Reason 2 A new dishwasher was donated to the Blackdown Healthy Living and Activity Centre charity (BHLAC) and covered by their content insurance	-2726
Reason 3 A payment was made to MDDC for the maintenance of the play park	-1,000
Reason 4 Contribution to Coronation celebrations	-2,537
Reason 5 Donation to the cricket club	-4500
Reason 6 Goal posts donated to the football club	-700
Reason 7 Legal fees (various projects)	-5466
Reason 8 Drainage works to Longmead	-6,587
Reason 9 Sand for the football pitch	-604
Reason 10 BHLAC rebuilding of the wall, pavements and fencing	-14,298
Reason 11 Tree maintenance	-6840
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	48445

(f) Unexplained amount £ of total variance at (d - e)	-237
Unexplained as % of 2023 figure (f / a *100) (must be below 15%)	+0.5
Confirm unexplained amount is less than 15% of 2022 figure YES – satisfactorily explained NO – provide further explanations	YES

General explanation

The Parish Council is in the process of re-evaluating its assets and how expenditure is reported in the accounts so that all expenditure for each individual asset is recorded to show general maintenance (building maintenance plans are being put in place), building improvements (recorded in an increased insurance valuation) and additional equipment or assets (recorded in the asset register).

Scribe was used for the first-time in 2023-24 and cost codes were updated in 2024-25 to start to meet the above objective.

The above payments were payments which should not be repeated in the foreseeable future.

A planned maintenance programme should see expenditure distributed more evenly over the upcoming financial years.