BRADLEY STOKE TOWN COUNCIL - SIGNIFICANT VARIANCES 2025/26

AVON

Accounting statements 2025-26

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending				Notes and guidance	Explanation required
	31-Mar-25	31-Mar-26	Variance £	Variance %	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	1,287,405.00	1,127,424.00			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	
2. (+) Precept or Rates and Levies	854,180.00	903,214.00	49034	6%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	265,273.00	314,757.00	49484	19%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	581,625.00	655,478.00	73853	13%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contirbutions, employers pension contributions, gratuities and severance payments.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	697,809.00	706,024.00	8215	1%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	1,127,424.00	983,893.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Reserves and year end surplus less CCLA investment agree with Box 7 - see reserve tab
Bal c/f checker	1,127,424.00	983,893.00				
8. Total value of cash and short term investments	1,165,657.00	1,019,757.00			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - **to agree with bank reconciliation.**	
9. Total fixed assets plus long term investments and assets	4,709,939.00	4,720,127.00	10188	0%	The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Signed [signature] Signed S.J. Petela

Dated 17-06-26 Dated 17-06-26

Other receipts

2025	265273	2026	314757
		Difference	49484
		% Change	*19%* Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
1120	*0*	*-1120*	***N/C 4002 Capital Grant*** *- 24/25 re Bin & Bench donated by Leisure Equipment Installer*
29516	39780	*10264*	**N/C 4002a Grant Income Received** - Main difference covered by £9,780 Stronger Together Grant Funding from South Glos Council Received in 25/26 for Orchard Development. Remaining £484 covered by small variations across years for Warm Space funding etc
18632	7723	*-10909*	**N/C 4003 - Misc Income** - Main drop was due to the VAT on sports hire reclaimed in 24/25 = £16,546 as a one off and 25/26 included a reimbursement for a bridge repair = £3,075 + insurance settlement for council vehicle damage in 25/26 = £ 1965 and the remaining difference is linked to external funding for International Womens Day and the remaining £597 is linked to variations in external funding for International Womens Day etc
300	408	*108*	**N/C 4003 Office Income** - Increase due to chargeable training income paid by other attending Town & Parish Councils for First Aid Course etc
140,812	136003	*-4809*	**N/C 4106 - 4108 - Room Hire**. Small drop in adhoc room hire across 3 sites
35518	24523	*-10995*	**N/C 4010 - Bank/Investment Income -** Drop linked to fall in interest rates in 2025/26 compared to
0	324	*324*	**N/C 4012 - Youth Income -** Donations from Youth trips and the 25 Youth Community Festival
18038	17160	*-878*	**N/C 4106 - 4109 - Outdoor Sports & Projector Hire** - Small drop in sports and projector hire compared to 24/25
14000	14000	*0*	**N/C 4512 - SGC Youth Grant Funding** - No change
7337	14836	*7499*	**N/C 4517 - Youth Lottery Funding** - Unspent funds rolled into 2025/26
0	60000	*60000*	**N/C 1234/4010** -Adjustment linked to sale of total £60K CCLA Property Fund Investment May 25 - Proceeds = £51,782.28 & capital loss of £8,207.72 - processed through N/C 4010 as income entries then reversed against the investment code N/C 1234
		0	
		0	
		0	
		0	
265273	**314757**	**49484**	

Reserves

Total Reserves are less than x 2 the precept therefore additional explanation not required

Box 7	£983,893	Precept	£903,214

Earmarked reserves held @ 31/3/26:

Nominal Code	Description	£ Reserve @ 31/3/26	£	£
3001	S106 Fitness Equipment Maintenance + Mentoring Funding	10990.79		
3011	Tree Survey Reserve	5000.00		
3012	All Sites Refurbishment	143255.00		
3014	Brook Way Centre Development Reserve	27913.84		
3016	Play area Replacement Reserve	124063.92		
3017	Britain in Bloom Reserve	236.13		
3018	Online Booking & payment System	2189.00		
3019	Street Furniture & Xmas Lights	18000.00		
3020	Ground Maintenance Equipment	6500.00		
3022	Strategic Planning Projects (MUGA)	22626.00		
3023	Vehicle Replacement	12150.00		
3079	Youth Provision	39421.49		
3081	Skate Park Reserve	80000.00		
3082	Green Resources - Solar Panel Reserve	23700.00		
3086	Jubilee Centre Hard Court Resurface Reserve	8500.00		
3087	Election Reserve	25000.00		
3089	Future Budget Funding Reserve	50000.00		
3090	Contingent Reserve	250000.00		
			849546.17	
	General Year End Surplus to C/Fwd	134347.35		
	Less CCLA Long Term Investment- Sold April/May 25	0		
			134347.35	
	Total reserves (must agree to Box 7)			**983893.52**