

Explanation of Significant Variances

ITEMS VARYING BY MORE THAN 15% BETWEEN 2024–25 AND 2025–26 WHERE THE DIFFERENCE EXCEEDS £200

Clerk's Salary & HMRC			▼ 63% decrease
2024–25 £8,491.04	2025–26 £3,108.48	DIFFERENCE –£5,382.56	
EXPLANATION The significant reduction in salary costs reflects a 2024/25 figure which was elevated due to a Clerk new in position requiring additional hours to cope with the work and this Clerk leaving the position in July 2025 and a vacancy of the Clerk position since then.			
S137 Grants & Community Expenditure			▲ 786% increase
2024–25 £600.00	2025–26 £5,313.24	DIFFERENCE +£4,713.24	
EXPLANATION The increase reflects a significant expansion of the council's community grant programme. In 2025–26 grants were made to: Tuddenham Playing Field (£2,000), Tuddenham Bowls Club (£1,500) and St Mary's Church wall repair (£1,500). In 2024–25 only two small community grants totalling £600 were made. All 2025–26 grants were individually approved by council resolution.			
Asset Replacement			▲ 203% increase
2024–25 £172.42	2025–26 £521.98	DIFFERENCE +£349.56	
EXPLANATION The increase relates to the purchase of a new Speed Indicator Device (SID) at £456.99 together with a replacement battery for the existing SID (£64.99). In 2024–25, asset replacement costs were limited to minor IT equipment for the clerk. The new SID was approved by council resolution and enhances road safety in the village.			
Tree Works			▲ 166% increase
2024–25 £354.00	2025–26 £942.00	DIFFERENCE +£588.00	
EXPLANATION The higher expenditure in 2025–26 reflects a more extensive programme of tree maintenance around the playground area (£942, invoiced by DM Tree & Landscape). The 2024–25 cost of £354 covered a single routine tree surgery visit. The additional works were necessitated by the results of the annual tree safety inspection and were approved by council.			
Insurance			▼ 33% decrease
2024–25 £742.38	2025–26 £500.00	DIFFERENCE –£242.38	
EXPLANATION Insurance in 2024–25 was provided by Community Action Suffolk at a higher premium. For 2025–26 the council switched to Zurich Town & Parish insurance at a reduced annual premium of £500.00, achieving a saving of £242.38. Cover levels remain appropriate for the council's assets and activities.			

ANNUAL FINANCIAL STATEMENT

Tuddenham St Mary Parish Council

Fiscal Year 1 April 2025 to 31 March 2026

Subscriptions			▼ 88% decrease
2024–25 £407.04	2025–26 £49.71	DIFFERENCE –£357.33	
EXPLANATION Subscriptions in 2024–25 included the NALC annual subscription (£120) and West Suffolk Council parish partnership fee (£287.04). In 2025–26 a refund of £250.25 was received from West Suffolk Council against the 2025–26 fee of £299.96, resulting in a net charge of only £49.71.			
Training			▼ 56% decrease
2024–25 £865.75	2025–26 £377.91	DIFFERENCE –£487.84	
EXPLANATION Training expenditure in 2024–25 was unusually high due to an intensive programme of councillor and clerk training during a period of council transition. In 2025–26 training costs (all via Suffolk Association of Local Councils) returned to a lower level, covering essential training for the new clerk and councillors only.			
Audit Fees			▼ 51% decrease
2024–25 £560.55	2025–26 £276.00	DIFFERENCE –£284.55	
EXPLANATION In 2024–25 audit fees comprised both the external audit fee (PKF Littlejohn LLP, £252) and internal audit fee (Trevor Brown, £308.55). In 2025–26 only the internal audit fee (Suffolk Association, £276) falls within this financial year. The external audit fee for 2025–26 has not yet been invoiced at year end and will be reflected in the following year's accounts.			
Electricity / Street Lighting			▼ 34% decrease
2024–25 £1,075.04	2025–26 £705.63	DIFFERENCE –£369.41	
EXPLANATION The 2024–25 figure of £1,075.04 was a single payment to Suffolk County Council covering arrears for the 2022–23 period alongside current year charges. In 2025–26 two routine invoices were paid (£358.18 in October 2025 and £347.45 in March 2026) reflecting the normalised annual street lighting charge.			