



Buddleigh Salterton Town Council

Town Clerk: Mrs Alice Gater-Wildgust
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Our Ref: JV/24.041/2A
County Area: Devon DVN 0077
Date: 27 June 2025

SBA Team
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15 Westferry Circus
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E14 4HD

Dear Sirs

Year End: 31 March 2025

Explanation of Significant Variances between 2023/24 and 2024/25

Line 3: Other Receipts

2023/24: £81469 2024/25: £76315 Difference: **-£5154**

- In 23/24 £34816.00 was received in from EDDC in Community Infrastructure Levy payments. No such payment was made in 24/25
- Interest on investments has increased **+£3913**
- Income from miscellaneous sources increased **+£7362.49**. This includes the return of a £5000.00 grant previously paid out and also accounting for an incorrect payment of £1980 received and subsequently returned to the payee.

Line 4: Staff Costs

2023/24: £65620* 2024/25: £104896 Difference: **+£39276**

- The salaries for the Town Clerk and Assistant to the Clerk increased in line with recommendations from the National Association of Local Councils and the National Joint Council. All other salaries were increased in line with inflation.
- Plus, journal code 510 £15819.00 was previously allocated to general expenditure. This is now corrected and included in Staff Costs. Additionally, due to the retirement of the Town Clerk there were two Town Clerk Salaries paid simultaneously for both the outgoing and incoming staff member (from 30.9.24 and reducing over time and returning to one salary on 11.4.25 following the retirement of Jo Vanstone)
- * To note that 2023/24 Box 4 and Box 6 figures are restated due to the inclusion of wages in Box 6 and travel expenses included in Box 4 as a result of an error in the setup of the software report. The internal auditor confirmed that bookkeeping and underlying records appear to be correct.

Line 6: Total Payments

2023/24: £116091 2024/25: £178505 Difference: **+£62414**

- Training : there was an increase in Member uptake **+£147**
- Town Clerk: cost of equipment for new staff member **+£2616**. No such expense occurred in 23/24
- Station Road Toilets: BSTC agreed a purchase of this entity from EDDC. Running cost including cleaning and supplies will be ongoing: **+£1756**. No such expense occurred in 23/24. Legal Fees **+£1434.00**. A one off fee.

- The cost of maintenance around the town increased **+£2272**
- The Council made a number of Grants from Community Infrastructure Levy funds and funded a number of projects **+£37416**
- Purchase of tablets for Town Councils and the ensuing set up of same, plus a new staff member increased IT support. **+£2844** . No such expense occurred in 23/24
- Recruitment and Advertising Fees **+£6788**. No such expense occurred in 23/24
- Hall Improvements: expenditure on an upgrade of hall sound, lighting and acoustics. **+£18545**. No such expense was incurred in 23/24 (? 17490)
- Cleaning and Wages costs temporarily increased due to the long term sickness of a member of staff and hiring additional staff to cover this area **+£3776**
- Grants and Donations to various town organisations increased. **+£3767**
- S137: a number of grants / donations were paid using S.137. **+£635**
- Petty Cash; reduced to £0.00 and no longer used.

I enclose a reconciliation between Box 7 and Box 8 which explains the difference between these two boxes.

- As at 31 March 2025, the Town Council had the following reserves:
 - Car Park Resurfacing Fund - £22500
 - Public Hall Fund - £50000
 - Jubilee Shelter Maintenance - £3500
 - Town Improvement Fund - £5000
 - Community Infrastructure Levy Fund - £57,743
 - General Reserves - £133934.93 (from Long and Short-Term Investments)

Line 9: Total Fixed Assets

2023/24: £2153722 2024/25: £2156554 Difference: **+£2832**

- BSTC purchased additional assets in 24/25 for a new staff member

I hope the information contained in this letter is of assistance.

Yours faithfully



Alice Gater-Wildgust
Town Clerk & Responsible Financial Officer

Budleigh Salterton Town Council (Devon) – DVN0077

Explanation of Variances

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2023/24 £	2024/25	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	158000	165900	7900	5	Please see covering letter
Box 3 <i>Total other receipts</i>	81469	76315	(5154)	6	Please see covering letter
Box 4 <i>Staff costs</i>	65620 (restated from 52518)	104896	39276	60	Please see covering letter
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	0	
Box 6 <i>All other payments</i>	102989 (restated from 116091)	178505	75515	73	Please see covering letter
Box 9 <i>Total fixed assets & long term investments & assets</i>	2153722	2156554	1519	0.1	Please see covering letter
Box 10 <i>Total borrowings</i>	0	0	0	0	
Explanation for 'high' reserves	Please see covering letter which gives a breakdown of reserves at the year end				

