

ORTON PARISH COUNCIL

Annual Governance and Accountability Return – Section 2 Orton Parish Council (1) for year ending 31st March 2026

These notes and explanations apply to boxes 2, 3, 4, 6 and 9 of the Accounting Statement.

Notes on Significant variations.

2. Annual precept. Variation £8,500/£9,350, an increase of £850.

The annual precept for 2025/26 was increased compared to the previous year 2024/25.

3. Total other receipts. Variation £17,336/£1,153 a decrease of £16,183.

In 2025/26, a £625 insurance payout was received for the damage caused to a metal barrier which protected a site of special scientific interest. In 2025/26, HSBC sent statements and a cheque book to Orton Parish Council (Carlisle) instead of Orton Parish Council (Eden) in error; £74 compensation was given as a result. The VAT refund for 2024/25 was £291 whereas the refund in 2025/26 was £364 resulting in a positive variance of £73. The interest from the HSBC bank in 2025/26 was £59 compared to £27 in 2024/25 giving a positive variance of £32. In 2024/25, the council sold some old children's swings, giving a positive variance of £13. In 2024/25, £17,000 had been received in error from Westmorland & Furness Council, no such error occurred in 2025/26, resulting in a negative variance of £17,000.

Insurance payout	625
Bank error compensation	74
VAT refund	73
Bank interest	32
Sale of goods	13
Westmorland & Furness Council Precept error	-17,000
Total	£16,183

4. Staff costs. Variation £2,739/£2,821 an increase of £82

The salary of the clerk was increased by £82 per annum between 2024/25 and 2025/2026, in line with NALC guidelines.

6. Total other costs. Variation £21,579/£5,142 a decrease of £16,437

In 2025/26 the Parish Council replaced the damaged barrier to the SSSI, at a cost of £870, this gave a positive variance. The play area was also drained in 2025/26 at a cost of £538, another positive variance. The Parish Magazine cost of £250 was paid in 2025/26 a positive variance of £250. Increased payments were made in respect of insurance (£487 as opposed to £447 in 2024/25) giving a positive variance of £40. Website maintenance fees increased in 2025/26 to £168 against £138 In 2024/25, giving a positive variance of £30. Increases in the cost of the CALC subscription and the play area safety check resulted in positive variances of £2 and £2 respectively.

Costs associated with the purchase and burial of a time capsule were £41 in 2024/25 compared, to nil in 2025/26, giving a negative variance of £41. HSBC bank charges of £119 were incurred in 2025/26, as opposed to £65 in 2025/26, giving a negative variance of £54. It was necessary to undergo a limited external audit with respect to 2024/25 at a cost of £378; in 2025/26, the cost was £252 resulting in negative variance of £126. The Clerk incurred expenses for a new printer, a transcribing applet (for a hearing-impaired Parish Councillor), paper and stamps in 2024/25; expenses were incurred in 2025/26 for printer toner and stamps producing a negative variance of £238. Some tree felling took place in 2024/25 but none in 2025/26, the cost of this gave a negative variance of £730. In 2024/25, Westmorland & Furness Council erroneously paid £17,000 into Orton (Carlisle) account instead of Orton (Eden); this was promptly refunded to them, but gave a negative variance of £17,000 in 2025/26.

Barrier installation	870
Drainage of play area	538
Parish magazine	250
Insurance	40
Website fee	30
ICO registration fee	12
CALC subscription	8
PAYE Service fee	2
Play area safety check	2
Time capsule	-41
HSBC bank charges	-54
Moore external audit fee	-126
Clerk expenses	-238
Tree felling	-730
Westmorland & Furness Council error refund	-17,000
Total	£16,437

7. & 8. Box differences.

The £13,851 of reserves from 2024/25 includes £4,000 of grant funding from the now defunct local authorities for play area and playing field maintenance. The reserves of 2024/25 (£16,390) are increased on those of last year by £2,539.

9. Total fixed assets. No change. £34,140/£34,140

A new printer was purchased 2024/25; this replaced the previous printer; the valuations of the old and new machines were estimated as being the same, hence no change in the value of the fixed assets.

Kindly note that the accounts are prepared on a Receipts and Payments (R&P) basis, also that the Council uses the General Power of Competence.

I hope this is helpful, should there be any other queries, please, let me know.

P. Macdonald
Clerk to Orton Parish Council (1)
4th April 2026

ORTON PARISH COUNCIL (1)
Bank Reconciliation at 31st March 2026

Bank Account(s):

Current a/c	£10,957.62
Deposit a/c	<u>£5,453.32</u>
	£16,410.94

Less unpresented cheques (list):

Cumbria Payroll Services Ltd.	£21.30
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Add uncleared payment (list):

None

Add Petty Cash:

None

Add Investments:

None

Total

£16,389.64

What is the figure in Box 8 in Section 1 of the Annual Return?

£16,390

Does the total equal Box 8 in Section 1 of the Annual Return?

Yes