

Explanation of variances 2024/25 – pro forma

Name of smaller authority:
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	49253	39331					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22928	21002	1,926	9.17%	NO	NO		
3 Total Other Receipts	27725	17473	10,252	58.67%	YES	NO		23/24 Income from the burial ground of £10,145. 24/25 Income only £3,707. CIL Payment of £1501.05 in 23/24, no payment in 24/25. £18,000 PWLB Loan for balance of Burial Ground Development
4 Staff Costs	8444	8463	-19	0.22%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	8754	20090	-11,336	56.43%	YES	NO		23/24 Purchase of Noticeboards £5382 and their installation £750. Burial Ground Operations in 23/24 cost £4276.44 in 24/25 cost £1258.14 because ran out of Burial Plots. Saved £111.25 with change of Internal Auditor. One off set up costs for Scribe in 23/24 of £187.00. £250 less spent on grants - 2 applicants missed the March deadline, going forward to April.
7 Balances Carried Forward	82,708	49,253	33,455	67.92%	YES	NO		£2494.00 Annual Invoice for Community Woodland still to be submitted for 23/24 and £1912 for 24/25. Burial Ground Operations £3000 less in 24/25 compared to 23/24. Precept Increase of £1926. Received grant payment for Woodland of £3400. £3000 for Traffic Calming used in 23/24 not in 24/25. Contractual annual increment of £291.60 for Clerk budgeted for but not paid. Clerk expenses £50 less than previous year. £18,000 PWLB Loan for Burial Ground Development.
8 Total Cash and Short Term Investments	82708	49253	33,455	67.92%	YES	NO		£2494.00 Annual Invoice for Community Woodland still to be submitted for 23/24 and £1912 for 24/25. Burial Ground Operations £3000 less in 24/25 compared to 23/24. Precept Increase of £1926. Received grant payment for Woodland of £3400. £3000 for Traffic Calming used in 23/24 not in 24/25. Contractual annual increment of £291.60 for Clerk budgeted for but not paid. Clerk expenses £50 less than previous year. £18,000 PWLB Loan for Burial Ground Development.
9 Total Fixed Assets plus Other Long Term Investments and Assets	37643	37090	553	1.49%	NO	NO		
10 Total Borrowings	18000	0	18,000	#DIV/0!	#DIV/0!	NO	#DIV/0!	