

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	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	271,009	279,412				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	131,591	119,628	11,963	10.00%	NO	
3 Total Other Receipts	66,728	26,023	40,705	156.42%	YES	NO Receipts are substantially higher: Vat received: 2024 £13,124, 2025 £29,721, increase £16,597 . Reason: locum clerk's (inpost Dec 2022- May 2024) last VAT claim was to June 2023 for year end 31 March 2024. This meant that the VAT received for 31 March 2025 was for VAT claimed from June 2023 to March 2025. Cil, donations and grants: 2024 £8,013, 2025 £33,875, overall combined increase of £25,862 . Itemised (Cil 2024 (£7,813) , 2025 (£14,135), increase £6,322 , Grants 2024 NIL, 2025 grant from the Councillor Priority Fund £2,695 for a defibrillator. Donation 2024 £200, 2025 donation from an housing organisation for Public Art £17,045, an increase of £16,845. Cemetery: 2024 £3,833, 2025, £1,600. A reduction (-£2,233) Reason: Less demand. Interest: 2024 £533, 2025, £687, increase £154 . Reason, clerk, instructed by Council moved £200,000 from the current account to a high interest account with Unity. Allotment: 2024 £520, 2025 £846. Increase £326 . Reason: Fees increased by 20% and collected earlier in the financial year to be accounted for in 31 March 2025 accounts Therefore the £40,705 consist of: VAT £16,597, cil, donations,grants £25,862, Interest £154, Cemetery -£2,333, Allotment £326.
4 Staff Costs	63,063	30,707	32,356	105.37%	YES	NO Staff costs are substantially higher for 2025 because there was no permanent clerk in place from December 2022 until February 2024. (The Council paid an agency for a locum clerk) Salaries:2024 £23,210, Tax & NI £622, No Employer NI as under threshold, Pensions £6,876. Salaries 2025 £44,002, Tax & NI £3,258, Employer NI £2,007, Pensions £13,796.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	158,943	123,347	35,596	28.86%	YES	NO The reason for an increase in payments are in the main connected to the new Leisure Facilities development in Drayton which commenced in the spring/summer of 2024 and will continue until at least 2026. If one looks at the nominal accounts in more detail: Drayton Developments 2024 £30,563 2025 £84,504. This increase is £53,941, but the payments variance from 2024 to 2025 is only £35,596. Therefore if one subtracts the variance of £35,596 from the nominal account variance between years of £53,941 one is left with £18,345 that has been saved from other payment nominals. The £18,345 difference can be partially explained by less costs associated with the locum clerk with the final three invoices paid from the 24/25 accounts. Professional services 2024 £35,767, 2025: £11,733 a reduction of £24,034 offset by an increase in other payments of £5,689 (£24,034-£5,689=£18,345) which consists of: Audit, £936 Subscriptions £1,202, Water £112, Caretaker £760 Advertising £655. Tree work £895 IT infrasture, £1,129.
7 Balances Carried Forward	247,322	271,009	-23,687	8.74%	NO	
8 Total Cash and Short Term Investments	247,322	271,009	-23,687	8.74%	NO	
9 Total Fixed Assets plus Other Long Term Investments	78,235	78,235	0	0.00%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	