

## Explanation of variances 2024/25 – pro forma

Sandford St Martin Parish Council

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%	Explanation Required? 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	10,508	9,857					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	9,149	7,885	1,264	16.03%	YES	NO	At the December 2023 council meeting Council resolved to set the payments budget at £9149 (minute ref 1292), and the precept at £9149 (minute ref 1293) for 2024-25, an increase from the precept in 2023-24 of £7,885. There were increases in the following budgets: staff costs: from £3894 to £4126; insurance: from £275 to £400; training from £300 to £350; subscriptions: from £245 to £260; grass cutting: from £400 to £450; internal audit: from £200 to £250; assets: from £450 to £550; website: from £270 to £300; bank charge from £0 to £72. In 2024/25 the following new budget lines were created: tree works: £400; community events: £500. In 2024/25 the Barton Bus line was removed (£500 in 2023/24).
3 Total Other Receipts	1,662	1,428	234	16.39%	YES	NO	Explanation not required, difference less than £500
4 Staff Costs	4,992	3,975	1,017	25.58%	YES	NO	The Clerk's hours were increased in 2024 from 18 to 22 hours per month, from April 2024. The Clerk remained on the same SCP which was subject to change as per the Local Government Services Pay Agreement 2024/25
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	5,526	4,687	839	17.90%	YES	NO	The following increased from 2023/24 to 2024/25: administration from £625.75, to £746.67; subscriptions from £204.35 to £288.16; parish maintenance from £1,488.95 to £2,127.19 due to purchase of new village gate to replace destroyed (£1537.19); audit fees from £200 to £300; website from £249.82 to £464.82 as new website/domain/mailboxes purchased; donations from £50 to £300; VAT from £468.18 to £603.08. The following decreased from 2023/24 to 2024/25: employment costs from £268.35 to £161.01; training from £506.68 to £183.60; land rent from £15 to £0; bank charges from £72 to £71.40. In 2024/25 the Council paid for the broadband for the Parish Hall at a cost of £450.
7 Balances Carried Forward	10,801	10,508	293	2.79%	NO	NO	
8 Total Cash and Short Term Investments	10,801	10,508	293	2.79%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	8,137	6,600	1,537	23.29%	YES	NO	In 2024/25 a new village gate was purchased, £1537.19, to replace one which had been destroyed
10 Total Borrowings	0	0	0	0.00%	NO	NO	