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

	2024 £	2025 £	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)
1 Balances Brought Forward	61,466	58,662					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	35,564	37,200	-1,636	4.40%	NO	NO		
3 Total Other Receipts	11,547	17,386	-5,839	33.58%	YES	NO		see attached tab 'receipt difference'
4 Staff Costs	17,570	20,293	-2,723	13.42%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	32,345	40,039	-7,694	19.22%	YES	NO		see attached tab 'other payments difference'
7 Balances Carried Forward	58,662	52,916	5,746	10.86%	NO	NO		
8 Total Cash and Short Term Investments	54,277	48,589	5,688	11.71%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	110,647	107,800	2,847	2.64%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

12/5/25

	2024/25	2023/24	DIFFERENCE
RCC Grass & Hedge Rebate	9347	8374	973
RMPF Annual Ground Rent	10	10	0
Grazing Annual Fee	0	0	0
Wayleave	6	6	0
Burials	2115	595	1520
VAT	4139	2328	1811
Bank Interest	1020	1284	-264
INSURANCE PAYMENTS	£ -	1250	-1250
		13847	

MAIN EXPENDITURE DIFFERENCES

	2024/25	2023/24	DIFFERENCE	
salary	20293	14594	5699	due to salary grade & NJC scale increase
insurance	1263	1496	-233	
street lighting	3014	4610	-1596	
Grass cutting	11270	9200	2070	additional cuts & tree work
cemetery	11260	6534	4726	cemetery wall repairs