

Explanation of variances 2024/25 – pro forma

Name of smaller authority: **Brightwell-cum-Sotwell 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?		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
	£	£	£	%	Is > 15%	Is > £100,000		
1 Balances Brought Forward	171,145	200,533					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	42,000	33,090	8,910	26.93%	YES	NO	24-25 Budget expenditure was £47.4k and the precept was increased to ensure the majority of budgeted expenditure was funded by the precept.	
3 Total Other Receipts	56,592	47,389	9,203	19.42%	YES	NO	In July 23 £70k was transferred to an interest bearing bank account and an additional £75.6k was transferred to another interest bearing account in October 23. This generated £1,559 of interest in 23/24 and £3,984 in 24/25 an increase of £2,425. £1,422 was repaid for a Neighbourhood Plan grant not spent in 23/24 which reduced the 23/24 receipts. In 24/25 £750 was received from the builders of Little Martins to fund the cutting of the Swale on the estate. VAT reclaim 23/34 £19,258 including £14,809 for CIL expenditure v £4,235 24/25 a £15,023 reduction in 24/25. CIL income 24/24 £44,505 v £24,913 23/24, a £19,592 increase.	
4 Staff Costs	10,729	8,394	2,335	27.82%	YES	NO	There was a handover period in Dec 24 between the new and old parish clerk and this resulted in an additional salary payment to the new clerk of £290. The previous clerk received a payrise in accordance with the NALC and moved to the next scale resulting in a £2.10 increase in salary rate per hour for 9 months = £983 additional costs.	
5 Loan Interest/Capital Repayment			0	0.00%	NO	NO		
6 All Other Payments	40,396	101,473	-61,077	60.19%	YES	NO	CIL expenditure in 23/24 £72,377 v £4,114 in 24/25 a £68,263 reduction in costs. In 24/25 the defibrillators needed replacing at a costs of £3,060. Insurance costs increase by £710 to £4,310. Planning advice was required in 24/25 for complex planning applications at a cost of £1,788 v 0£0 in 23/24.	
7 Balances Carried Forward	218,612	171,145	47,467	27.73%	YES	NO	As above	
8 Total Cash and Short Term Investments	218,612	171,145	47,467	27.73%	YES	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	649,775	655,151	-5,376	0.82%	NO	NO	Defibrillators replaced at a lower cost	
10 Total Borrowings	0	0	0	0.00%	NO	NO		