

Explanation of variances 2024/25 – pro forma

Name of smaller authority: Chadlington 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% 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	28,907	57,343					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	36,518	18,859	17,659	93.64%	YES	NO		See sheet "2 - Precept"
3 Total Other Receipts	8,417	7,608	809	10.63%	NO	NO		
4 Staff Costs	14,793	11,225	3,568	31.79%	YES	NO		See sheet "3 - Staff costs"
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	43,869	43,678	191	0.44%	NO	NO		
7 Balances Carried Forward	15,180	28,907	-13,727	47.49%	YES	NO		See sheet "7 - Balances carried forward"
8 Total Cash and Short Term Investments	15,180	28,907	-13,727	47.49%	YES	NO		See sheet "8 - Total cash and s t invest"
9 Total Fixed Assets plus Other Long Term Investments and Assets	67,094	50,108	16,986	33.90%	YES	NO		See sheet "9 - Total fixed assets"
10 Total Borrowings	0	0	0	0.00%	NO	NO		

CHADLINGTON PARISH COUNCIL

2 - Precept

	2023/24	2024/25	Item	Explanation
	£18,859	£36,518		Precept increased by council following approval of the budget at the meeting of 13 November 2023

Budget changes

8,845.58	14,682.55	Staff costs	Staffing hours for the Clerk increased from 10 hours per week in 23/24 to 12 hours per week in 24/25. The SCP for the Clerk changed as follows: from 01/04/23 - SCP24; from 01/05/23 - SCP25; from 01/05/24 - SCP26. Due to these changes, there was an increase in Employer NI, and in the employer pension contribution.
2,712.00	4,275.00	Administration	Increase in administration software from £175 to £190. Increase in payroll from £200 to £210. Increase in insurance from £600 to £1000 to allow for general increase and increase in assets being insured. Increase in website and email from £375 to £400. Increase in external audit fee from £210 to £315. Increase in bank service charges from £152 to £160. New allowance in 24/25 for legal fees/land management of £1000 to cover costs of new playing field lease. No change to stationery/consumables, work from home allowance, hall hire, mileage, internal audit fee and ICO fee.
600.00	600.00	Training	No change
355.00	375.00	Subscriptions	Increase in SLCC membership fee from £80 to 100
2,920.00	9,600.00	Playground	Increase in annual independent inspection fee from £120 to £150. Increase in equipment repairs/replacement from £1000 to £1200. New allowance in 24/25 of £2000 for stone wall repairs. New allowance in 24/25 of £450 as now charged by District Council for bin emptying. New allowance in 24/25 of £4000 to create an earmarked reserve for equipment replacement. No change for annual inspection and grass cutting costs
1,100.00	2,100.00	Parish maintenance	New allowance in 24/25 of £400 for weed control. Increase in defibrillator costs from £100 to £400 as PC now responsible for an extra defibrillator. New allowance in 24/25 of £300 for verge strimming, no longer undertaken by County Council. No change in general maintenance
700.00	1,200.00	Allotments	New allowance in 24/25 of £500 for water supply project
0.00	4,350.00	The Stocks	New allowances in 24/25 to cover costs of anticipated transfer of ownership of area of land in the village from the District Council to the PC and maintenance costs
100.00	100.00	Community	No change
0.00	100.00	Grants and donations	New allowance in 24/25 for grants and donations requests
1526.35	0.00	Election	No election costs in 24/25
0	-865.00	Income	£865 for allotment rent and water receipts accounted for in 24/25 budget calculaton (ie budget expenditure minus income equals precept)

18,858.93 36,517.55

18,859 36,518

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3 - Staff costs

	2023/24	2024/25	Item	Explanation
	£11,225	£14,793	Staff costs	Staff hours for the Clerk increased from 10 hours per week in 23/24 to 12 hours per week in 24/25. The SCP for the Clerk changed as follows: from 01/04/23 - SCP24; from 01/05/23 - SCP25; from 01/05/24 - SCP26. Due to these changes, there was also an increase in Employer NI, and in the employer pension contribution.

11,225 14,793

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7 - Balances carried forward

	2023/24	2024/25	Explanation
	£28,907	£15,180	<p>Opening balance in 2024/25, £28,907, lower than in 2023/24, £57,343.</p> <p>Precept in 2024/25, £36,518, higher than in 2023/24, £18,859.</p> <p>Total other receipts in 2024/25, £8,417, higher in than in 2023/24, £7,608.</p> <p>Staff costs in 2024/25, £14,793, higher than in 2023/24, £11,225.</p> <p>All other payments in 2024/25, £43,869, higher than in 2023/24, £43,678.</p> <p>Therefore balance carried forward lower in 2024/25 than in 2023/24.</p>

28,907 15,180

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8 - Total cash and short term investments

	2023/24	2024/25	Explanation
	£28,907	£15,180	<p>Opening balance in 2024/25, £28,907, lower than in 2023/24, £57,343.</p> <p>Precept in 2024/25, £36,518, higher than in 2023/24, £18,859.</p> <p>Total other receipts in 2024/25, £8,417, higher than in 2023/24, £7,608.</p> <p>Staff costs in 2024/25, £14,793, higher than in 2024/25, £11,225.</p> <p>All other payments in 2024/25, £43,869, higher than in 2023/24, £43,678.</p> <p>Therefore total value of cash and short term investments, which equals balances carried forward, is lower in 2024/25 than in 2023/24.</p>

28,907 15,180

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9 - Total fixed assets plus long term investments and assets

	2023/24	2024/25	Explanation
	£50,108	£67,094	Playground equipment, £600 cost, disposed of in 2024/25. Filing cabinet, £20 cost, disposed of in 2024/25. Playground equipment, £14,105.70 cost, purchased in 2024/25. Playground safety surface, £3499.60 cost, purchased in 2024/25. Filing cabinet, gift, listed as cost £1, received in 2024/25.

50,108 67,094