

Explanation of variances 2024/25 – pro forma

Name of smaller authority: **Burton Green 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?		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	217,898	159,010					
2 Precept or Rates and Levies	30,034	20,505	9,529	46.47%	YES	NO	On 1.4.24 the Clerk's working hours were increased from 13 hrs pw to 26 hrs pw. This resulted in an increase in total staff costs of £14,902 which the Council budgeted for by increasing the 24/25 Precept demand by £9529 and using £5373 of General Reserves.
3 Total Other Receipts	30,730	66,321	-35,591	53.66%	YES	NO	In 23/24 the Council received CIL payments of £51,670.93, a grant payment of £1250, a developer contribution of £10,000 towards grounds maintenance costs, £733.56 of VAT refund, a donation of £33 and bank interest of £2633.42. In 24/25 the Council received £26,504.89 of CIL, £0 grants, £0 developer contributions, £887.32 of VAT refund, a donation of £185.90 and bank interest of £3151.50.
4 Staff Costs	27,868	12,966	14,902	114.93%	YES	NO	On 1.4.24 the Clerk's working hours increased from 13 hrs pw to 26 hrs pw. This 100% increase, combined with a contractual increase of 1SCP on 1.4.24 (from £15.48 ph to £15.75 ph) and the Local Government Services pay agreement for 24/25 which increased the Clerk's hourly rate to £16.37 (inc backpay from 1.4.24), increased total wages from £8655 in 23/24 to £18275 in 24/25. In addition, the increase in hours resulted in increased tax payments (£1516 in 23/24, £3649 in 24/25) and pension contributions (£2794 in 23/24, £5943 in 24/25). These increases resulted in a £14,902 increase in total staff costs for 24/25.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	41,556	14,972	26,584	177.56%	YES	NO	In 23/24 the Council completed two adhoc projects at a total cost of £3100: two benches (£1154) and two noticeboards (£1196). The council also spent £173 on room hire, £1300 on grounds maintenance, £600 on election fees, £485 on playground repairs and issued grants of £5130. In 24/25 the Council completed several adhoc projects at a total cost of £26,999: a height restriction barrier (£7,253), a new litter bin (£1,529), a bus shelter (£16,157), a noticeboard (£938) and a defibrillator (£1122). The Council also spent £642 on room hire, £4525 on grounds maintenance, £0 on election fees, £258 on playground repairs, £30 on signs for a wildflower verge and issued £4164 of grants.
7 Balances Carried Forward	209,238	217,898	-8,660	3.97%	NO	NO	
8 Total Cash and Short Term Investments	209,238	217,898	-8,660	3.97%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	39,999	21,401	18,598	86.90%	YES	NO	In 24/25 the council added the following assets to the register: a height restriction barrier £3560, 2 x benches £942, 5 x padlocks £127, an advertising banner £58, a litter bin £435, 3 public signs £43 and a bus shelter £13,464. £31.00 of assets were disposed of.
10 Total Borrowings	0	0	0	0.00%	NO	NO	