

# Explanation of variances – pro forma

Name of smaller authority: SCOTERN PARISH COUNCIL

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, 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 £200);

• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	53,891	65,297				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	32,110	30,900	-1,210	3.77%	NO		
3 Total Other Receipts	10,823	12,655	1,832	16.93%	YES		The council received more grant funding in 2024/25 compared to 2023/24. Income 2023/24 was £10,823 + £4586 increase income from external grants in 2024/25 + £337 increase in advertising fees received from monthly magazine in 2024/25 + £1152 increase in Parish agreement for grass cutting highways verges in 2024/25 - £416 incorrectly received from WLDC in 2023/24 (should have gone to the Village Hall committee) and was repaid to WLDC in 2023/24 - £2370 reduced income from VAT reclaimed in 2024/25 - £1500 incorrectly listed as income in 2023/24 by previous clerk when transferring from one PC account to the other PC account
4 Staff Costs	3,885	11,403	7,518	193.51%	YES		In 2023/24 there was 4 months with no employee. 2024/25 - extra work hours for the clerk was required to update/produce Policies, update the administration and accounts from recommendations of the internal auditor to bring the PC up-to-date. The PC approved to increase the clerk/RFO hours from 9hrs to 12 hrs per week from 1st July 2024 and approved to pay for 80.5 extra hours worked. November 2024 - the PC approved the new NALC Pay Scale agreement and the clerks pay was backdated to April 2024. December 2024 - the PC discussed the clerk/RFO 1 year review and increased the salary up 1 increment of the NALC payscale from 1st January 2025.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	27,442	18,056	-9,384	34.20%	YES		2023/24 - there were payments made that weren't made in 2024/25, these included £782 for the Kings Coronation event; £2030 spent on 2 Speed Indicator devices; £600 on the Neighbourhood Plan; £1000 on a bus shelter cleaning contract; £1500 was incorrectly listed as a payment by the previous clerk when it was transferred from one PC bank account to another PC bank account. In 2024/25, £2331 less was paid in grant funding from the PC. (2023/24 - £5069 and in 2024/25 it was £2738) In 2024/25, £1001 less was VAT was paid (2023/24- VAT paid £3115 and in 2024/25- VAT paid £2114) 2024/25 - £3600 less was paid for Village property/maintenance (2023/24 costs were £10813 and in 2024/25 costs were £7213) 2024/25 - General admin costs down from previous year in 2023/24.
7 Balances Carried Forward	65,297	79,391				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	65,297	79,391				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	47,893	42,808	-5,285	11.04%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		