

Explanation of variances – pro forma

Name of smaller authority: **Bramley 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	120,839	118,672				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	157,000	164,850	7,850	5.00%	NO		
3 Total Other Receipts	111,272	305,801	194,529	174.82%	YES		Community Infrastructure Levy rec'd 24/25 £249,535 up from 23/24 £86,695 Cemetery Income rec'd 24/25 £35,855 up from 23/24 £16,695 Bank Interest rec'd 24/25 £7,192 up from 23/24 £606 Chatty Café income rec'd £8,603 up from 23/24 £1,435 Craft fair held 2023/24 £1,272, not held 2024/25
4 Staff Costs	87,781	66,481	-21,300	24.26%	YES		Staff costs down by £21,300 in 24/25 Office Staff down £5,315 due to no Clerk in post (April -July 2024). Garden & Maintenance down £11,655 due to vacant handyman and litter picker posts.Cemetery down £4,850 due to vacant handyman and litter picker posts. HMRC/Pension payments up by £460 from 2023/24 to 2024/25.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	182,658	88,596	-94,062	51.50%	YES		Events exp 24/25 £4,447 down from 23/24 £14,113. Bad Debt Provision 24/25 £9,799 down from 23/24 £29,521 CIL's exp 24/25 £23,117 down from 23/24 £39,893 BVT Grant 24/25 £0 down from 23/24 £54,000 Insurance 24/25 £8,916.85 up from 23/24 £3,608 Telephone/Broadband 24/25 £992 down from 23/24 £1,822 Cemetery and Grave maintenance 24/25 £7244, down from £4,647 Chatty Café expenditure 24/25 £2106, up from £952 Garden Materials 24/25 £6,343 down from 23/24 £8,468
7 Balances Carried Forward	118,672	434,246				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	101,808	363,829				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	430,376	113,658	-316,718	73.59%	YES		Removal of insurance valuation 2010 for Cemetery, War Memorial & Allotments. Guidelines recommend using nominal value for sites that can not be sold. Reduction of £321,029. Adjustment following full inventory on renewal of insurance - additional £874. Additions in 2024/25 £5,040; disposals in 2024/25 £1,603
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable