

**Explanation of variances 2024/25 – pro forma**  
**ILMINGTON PARISH COUNCIL**

Name of smaller authority:

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	44,079	49,653					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	25,611	31,250	-5,639	18.04%	YES	NO		The precept was increased to cover planned expenditure on projects, see explanation for Box 6.
3 Total Other Receipts	58,254	22,215	36,039	162.23%	YES	NO		Lower income from grants and VAT this year. Income was from grants worth £5,108, CIL of £4,499, and VAT refund of £10,777 in 2024-25, whereas income in the year prior was grants of £30,350, donations of £18,163, CIL of £3,512, VAT refund of £2,293 and £1,925 in an insurance claim.
4 Staff Costs	5,813	8,240	-2,427	29.45%	YES	NO		The post of Clerk was reevaluated using the National Agreement on Salaries and Conditions of Service of Local Council Clerks in England and Wales 2004 and set at SPC24 effective 1st April 2024. This increased staff costs from £5,813 in 2023-24 to £8,240 in 2024-25.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	72,478	48,347	24,131	49.91%	YES	NO		The difference is accounted for by reduced expenditure on projects, but increased grounds maintenance costs. In 2023-24 £55,652 was spent on playground equipment and just £1,075 on mowing. In 2024-25 projects included £13,260 for a new slide, £6,360 on gates and fencing, £3,960 on a height barrier and £500 for a highways minor works survey, while maintenance costs were £6,048 on mowing, and £3,180 on tree works.
7 Balances Carried Forward	49,653	46,531	3,122	6.71%	NO	NO		
8 Total Cash and Short Term Investments			0	0.00%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets			0	0.00%	NO	NO		
10 Total Borrowings			0	0.00%	NO	NO		