

Explanation of variances 2024/25 – pro forma

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? 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	63,121	66,918					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,038	22,038	0	0.00%	NO	NO		
3 Total Other Receipts	3,540	5,037	-1,497	29.72%	YES	NO		(£1,866), less income from RCC re grass cutting (£61), additional bank interest due to less expenditure (£167)
4 Staff Costs	3,690	3,935	-245	6.23%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	9,783	26,937	-17,154	63.68%	YES	NO		Expenditure in 2023/24 included election costs (£188), grants to Tommy's Close recreation (£4,500) and EW village hall (£4,045) compared to £448 in 2024/25. The grass cutting contract had to be changed due to RCC no longer providing this service and cost significantly more (£2,410). RCC provided a refund on street lighting in 2024/25 after overcharging for the previous three years, net impact refund of £783. Replacement noticeboard and cleaning of village gates did not take place in 2024/25 (£682 and £140); EWPC was subject to external audit for the first time last year (additional £149). Consultancy costs were significant down in 2024/25 with the completion of the Neighbourhood Plan (£6,888). Chair's allowance paid in error (£262) repaid in 2024/25. VAT expenditure reduced by £1,645 from 2023/24 due to less overall expenditure.
7 Balances Carried Forward	75,226	63,121	12,105	19.18%	YES	NO		Under expenditure against budget in particular facilities management with no assets being purchased (£1,140), legal fees (£17,000) and PR/communications (£2,000). Also street lighting costs where a refund was received against a budget of £2,300. Offset by overexpenditure on grass cutting and less VAT being reclaimed.
8 Total Cash and Short Term Investments	75,226	63,121	12,105	19.18%	YES	NO		As above
9 Total Fixed Assets plus Other Long Term Investments and Assets	0	0	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		