

## Statement of Variances - Year ended 31 March 2025

### Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

**Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.**

Item	2023-24	2024-25	Difference	%	Additional comments / explanations
<b>Box 2: Precept or Rates and levies</b>	<b>13,650.00</b>	<b>15,000.00</b>	<b>1,350.00</b>	<b>9.9%</b>	
			-		
			-		
			-		
			-		
<b>Box 2: Precept or Rates and levies (adjusted)</b>			<b>1,350.00</b>	<b>9.9%</b>	<b>No further explanation needed</b>
<b>Box 3: Total other receipts</b>	<b>1,917.00</b>	<b>2,207.00</b>	<b>290.00</b>	<b>15.1%</b>	
	-	1,283.00	1,283.00		Grants, stall fees and tickets for Colton Festival, not received previous year
	821.69	-	- 821.69		VAT refund for 22/23 claimed during 23/24. No VAT claimed during 23/24
	500.04	381.27	- 118.77		24/25 grazing licence fee instalments paid late
	533.29	542.93	9.64		Small increase in bank interest
	61.88	-	- 61.88		Unspent money for events returned in 23/24
<b>Box 3: Total other receipts (adjusted)</b>			<b>- 0.30</b>	<b>0.0%</b>	<b>No further explanation needed</b>
<b>Box 4: Staff costs</b>	<b>5,354.00</b>	<b>5,564.00</b>	<b>210.00</b>	<b>3.9%</b>	
			-		
			-		
			-		
			-		
<b>Box 4: Staff costs (adjusted)</b>			<b>210.00</b>	<b>3.9%</b>	<b>No further explanation needed</b>
<b>Box 5: Loan interest/capital repayments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
			-		
			-		
			-		
			-		
<b>Box 5: Loan interest/capital repayments (adjusted)</b>			<b>-</b>	<b>0.0%</b>	<b>No further explanation needed</b>
<b>Box 6: Other payments</b>	<b>15,056.00</b>	<b>12,340.00</b>	<b>- 2,716.00</b>	<b>-18.0%</b>	
	5,354.00	5,564.00	210.00		Increase in Clerk's pay from National Pay Award
	3,458.00	-	- 3,458.00		Village signs purchased in 23/24
	1,095.00	285.00	- 810.00		Much more frequent road gritting in 23/24
	1,500.00	1,000.00	- 500.00		Lower contribution to Open Burial Ground maintenance required in 24/25
	125.00	1,208.00	1,083.00		Much greater spend on parish event in 24/25 as new Colton Festival weekend
<b>Box 6: Other payments (adjusted)</b>			<b>759.00</b>	<b>5.0%</b>	<b>No further explanation needed</b>
<b>Box 9: Fixed assets plus long-term investments</b>	<b>3,914.00</b>	<b>4,049.00</b>	<b>135.00</b>	<b>3.4%</b>	
	-	49.99	49.99		Megaphone purchased for Colton Festival event
	-	85.00	85.00		Shield purchased for Colton Festival event

			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			0.01	0.0%	No further explanation needed

Box 10: Total borrowings	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed