

Explanation of variances 2024/25 – pro forma

Name of smaller authority: Amberley Parish Council

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%	Explanation Required? 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	50,293	69,893					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	36,539	34,857	1,682	4.83%	NO	NO		
3 Total Other Receipts	11,509	4,612	6,897	149.54%	YES	NO		Total receipts for the YE 31.3.25 were higher as they included £4379 of CIL money and also a donation to the parish council of £1179
4 Staff Costs	23,555	19,559	3,996	20.43%	YES	NO		The clerk's hours changed from 22 to 24 per week, together with a pay rise from £16.02 per hour to £16.65 per hour. There was also approx. 40 hours of overtime over the year at the new rate due to the clerk undertaking additional duties (playground inspections/salt bin audits) previously done by a member who went on long term sick leave. A new clerk started on 17th January which meant the January total salary payments were higher as there was a 2 week handover period (this amounted to an extra £938)
5 Loan Interest/Capital Repayment	3,637	3,637	0	0.00%	NO	NO		
6 All Other Payments	46,228	35,873	10,355	28.87%	YES	NO		Total payments for YE 31.3.25 were higher as the parish council bought a grass cutting tractor at a cost of £13,092
7 Balances Carried Forward	24,921	50,293	-25,372	50.45%	YES	NO		The total balance for YE 31.3.25 is lower than YE 31.3.24 due to spending of CIL funds during the year (CIL funds at 31.3.24 were £30,925 compared to £14,294 at 31.3.25). Further the parish council had two emergency expenditure amounts in 2024/25 including £2000 for the removal of large tree that had fallen onto a PROW and £1134 for the removal of unsafe playground equipment
8 Total Cash and Short Term Investments	24,921	50,293	-25,372	50.45%	YES	NO		The total balance for YE 31.3.25 is lower than YE 31.3.24 due to spending of CIL funds during the year (CIL funds at 31.3.24 were £30,925 compared to £14,294 at 31.3.25). Further the parish council had two emergency expenditure amounts in 2024/25 including £2000 for the removal of large tree that had fallen onto a PROW and £1134 for the removal of unsafe playground equipment
9 Total Fixed Assets plus Other Long Term Investments and Assets	95,461	89,421	6,040	6.75%	NO	NO		
10 Total Borrowings	69,680	71,498	-1,818	2.54%	NO	NO		