

Explanation of variances – pro forma

Name of smaller authority: **Stoke Orchard and Tredington Parish Council**

County area (local councils and): **Gloucestershire**

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	86,110	143,872					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	The opening balance does not match the closing balance of 143973 as unfortunately the Parish Council was a victim of fraud and £101 was stolen from the prepayment Pockitt Account. The Pockitt Account has now been closed as it was considered too much risk
2 Precept or Rates and Levies	29,050	30,872	1,822	6.27%	NO			
3 Total Other Receipts	362,495	80,390	-282,105	77.82%	YES			In 2023/24 the Parish Council received £338.32 from a Bus Administration credit, £22114 in Grants, £73.37 from Insurance, £2153.68 Interest Pension Credit £39.43, Newsletter Adverts £150.00, Public Open Space- £330,000, Refund £35.83, S106 £3471.02, VAT Refund £4119.37 which gave a total receipts of £362,495. In 2024/25 the Parish Council received £20,088.16 from CIL, Interest £5148.75, Grant £420.75, S106 - £46810.25, VAT £7921.92 which gave a total receipts of £80390 The difference between £362,495 and £80390 = £282,105
4 Staff Costs	16,722	12,466	-4,256	25.45%	YES			In 2023/24 The Parish Council were paying SMP and a covering clerk. Salary Bills were April 23 - SMP - £691.44, Covering Clerk - £839.96, May 23 - SMP £588.74, Covering Clerk £885.02, June 23 - SMP £639.10, Covering Clerk £862.49, July 23 - SMP £619.72, Covering Clerk - £862.29, August 23 - SMP - £637.03 Covering Clerk - £862.49, Sept 23 SMP £581.16 Covering Clerk - £862.49, Oct 23 - SMP £619.72 Covering Clerk £862.29, Nov 23 - SMP £639.10, Covering Clerk £630.23, Dec 23 - SMP £619.72 Covering Clerk £1163.69, Jan 24 Clerk returned from Maternity Leave Clerk £742.27 Covering Clerk Handover £200.00, Feb 24 - Clerk Salary £987.37, March 24 £732.24 which gave a total salary bill of £16,189.13. There were also 2 PAYE payments in April 23 - £396.97 and £96.64 and one pension payment £39.43. This combined with the Salary bill gave a total staff cost of £16722.17. In 2024/25 The Parish Council were only paying for their regular clerk. Therefore the salary bill was £11,596.53 which was made up of salary payments April - £924.71, May £847.53, June £1038.61, July £1002.80, August £912.57, September £912.57, October £913.43, November £1273.55, December £931.55, January £931.75, February £953.63 and March £953.83. The council also paid a total of £248.05 in pension contributions and a total of £621.54 to HMRC giving a total staff costs of £12466.12
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO			
6 All Other Payments	316,960	124,357	-192,603	60.77%	YES			In 2023/24 the council spent £173.90 on Payroll, £1619.78 on Admin and Clerk Expenses, £1.99 on admin fees, £216 on website, £369.60 on IT Software, £2441.67 on Insurance, £50 on subscriptions, £623 on Audit, £1307.60 on Newsletter, £6112.41 on ABEC, £2626.28 on Hall Maintenance, £1790.73 on Parish Maintenance, £1124.44 on Grass Cutting, £1401.19 on sundry items including catering, legal fees, signs and a wild garden, £11376 on Public Open Space, £1529.90 on MUGA, £27448.2 on Solar batteries, £395.88 on a bin, £1824.45 on pump track, £4526.59 on Community Centre Admin and put £250,000 into high interest bank accounts as part of a long term investment (this figure is restated from last year as per internal audit as the £250,000 was mistakenly calculated in short term investment). In 2024/25 the council spent £123.95 on Payroll, £3103.49 on admin and clerk expenses, £666 on website, £2710.16 on insurance, £347.92 on subscriptions, £1398 on Audit, £1869.60 on Newsletter, £606.87 on ABEC, £2484.76 on Hall Maintenance, £9405.85 on Parish Maintenance, £1140.00 on grass cutting, £26 on Sundry items including posters, £5000 loan to the shop, £17890 on public open space, £574.63 on MUGA, £67920 on the Pump Track, £4049.86 on Community Centre Admin, £215 on pump track associated costs, £151.43 on Councillor expenses, £398.40 on Flood Gauge maintenance, £631.00 on a car park barrier, £3435.68 on legal fees and £208 on trees.
7 Balances Carried Forward	143,973	116,311				VARIANCE EXPLANATION NOT REQUIRED	The 2023/24 figure has been restated as 250,000 has been moved into long term investment as per the internal audit	
8 Total Cash and Short Term Investments	143,973	116,311				VARIANCE EXPLANATION NOT REQUIRED		
9 Total Fixed Assets plus Other Long Term Investments and	2,479,562	2,491,294	11,732	0.47%	NO		The 2023/24 has been restated as £250,000 has been moved from short term investments to long term investment as per the internal audit	
10 Total Borrowings	0	0	0	0.00%	NO			

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable