

EXPLANATION OF VARIANCES - PRO FORMA YEAR END 31/03/25

Westhall Parish Council

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2)

Section 2	2023/2024	2024/25	Variance	Variance	Detailed explanation of variance
	£	£	£	%	(with amounts £)
Box 1 <i>Balances Brought Forward</i>	9,060.00	9,060.00	0.00	0%	
Box 2 <i>Precept</i>	4,010.00	4,100.00	0.00	0%	
Box 3 <i>Total other receipts</i>	103.00	669.00	556.00	550%	No CIL payment in 2023/24 but £616.50 CIL payment 2024/25
Box 4 <i>Staff costs</i>	2,092.00	2,889.00	797.00	38%	The previous years clerk salary did not include a full year of increase in clerk's working hours to 4 hours per week from Nov 2023. The LGA National Pay Award for 2024/25 increased clerk salary from £2540 to £2673 per annum. in 2023/24. The 2023/24 figure for staff costs did not include £216 Home Office allowance.
Box 5 <i>Loan Interest</i>	0.00	0.00	0.00	0%	
Box 6 <i>All other payments</i>	2,131.00	1,006.00	-1,125.00	-53%	Lower ground maintenance costs of £56 in 24/25 (£851 in 23/24); Asset purchases of £0 in 24/25 (£67 in 23/24); Election costs of £0 in 24/25 (£68 in 23/24); The Clerk's home office allowance of £216 was included in the 2023/24 Other payments amount. (I now show this in Staff Costs).
Box 7 <i>Balances Brought Forward</i>	8,950.00	9,824.00	874.00	10%	Lower asset repair/maintenance costs and no election costs.
Explanation for 'high' reserves	N/A				

Signed: Chairman