

Explanation of variances 2024/25 – pro forma

Name of smaller authority: WHICHAM 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% 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	36,273	36,980					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	20,822	20,616	206	1.00%	NO	NO		
3 Total Other Receipts	38,615	13,687	24,928	182.13%	YES	NO		Wayleave E8, Boat club water payment (E241), Interest reserve acct (E64), Whicham School Car park (E92), Silercroft Beach Car park E1144, CGP donations £4000, VAT reclaim E2281, Misc receipts/donations £17892 (E20k donations for new play equipment) Total variance £24928
4 Staff Costs	3,983	3,901	82	2.10%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	75,225	31,109	44,116	141.81%	YES	NO		Difference btw 23/24 and 24/25 spend. Clerks/council expenses £101, Insurance £168 (addition of additional play equipment installed) External Auditors fee (E126), CALC Subscription £17, SLCC membership £2, Courses (E60), Website maintenance £8, Donations/fees £600, Grass cutting Silercroft play area £115, grass cutting other areas (E255), General maintenance (E55), Village Hall donation (E305) Play area inspection £7, Play areas £41957 (purchase of additional play equipment), Planters maintenance (E57), Misc purchases (E822), Misc expenses (E48) Silercroft beach toilets: Labour £1962, repairs (E675), consumables £832, water (E921) the PC has temporarily taken over the responsibility for the cleaning of the new changing places facility, until a permanent operator for the cafe it is attached to is installed. Silercroft beach car park £10431, Projects (E9299), DEFIBS £539 Total variance £44116
7 Balances Carried Forward	16,502	36,273	-19,771	54.51%	YES	NO		Committed reserves were used towards the cost of the play area £10k accrued in reserves for play area, and £1200 ring fenced donation for play area. Taken from general reserves Balance of £434 not covered by grants for play area. Additional Spend not budgeted for repairs to Silercroft Beach car park and BNG reports for proposed extension to car park £8137 and taken from general reserves
8 Total Cash and Short Term Investments	16,502	36,273	-19,771	54.51%	YES	NO		see above box for explanation of variance
9 Total Fixed Assets plus Other Long Term Investments and Assets	125,654	81,246	44,408	54.66%	YES	NO		24/25 the following assets were purchased : new play equipment for under 7's £42385, 2 x picnic benches £1711, 2 x donation boxes £311 and was donated a defib asset value £1 Total assets change £44408
10 Total Borrowings	0	0	0	0.00%	NO	NO		