Explanation of variances – pro forma

Name of smaller authority: **Kettlewell with Starbotton Parish Council**

County area (local councils and parish meetings only): North Yorkshire

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	6,119	10,202				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,830	10,355	-475	4.39%	NO		
3 Total Other Receipts	1,775	4,375	2,600	146.47%	YES		The variance of £2,599.71 is made up of positive and negative variances as follows: In 2023-2024 the Council received £1,100 in grant funding and donations, £550.04 in reclaimed VAT and £124.86 in bank interest. In 2024-2025 the Council received £3,689 in grant funding (an increase of £2,589), £495.33 in reclaimed VAT (a decrease of £54.71) and £190.28 in bank interest (an increase of £65.42)
4 Staff Costs	2,081	2,172	91	4.36%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,441	8,970	2,529	39.27%	YES		The variance of £2,529.21 is made up of positive and negative variances as follows: Street lighting electricity costs increased by £0.12, Christmas tree costs increased by £110, Room hire costs increased by £38.75, legal costs increased by £686 (from £0 in the previous year, due to the receipt of an invoice for works to date), the cost of a Remembrance wreath increased by £0.51, expenditure associated with the playground increased by £5.40, expenditure on defibrillators increased by £1,376.15 (due to a new defib, and cabinet, and replacement pads and battery) and expenditure related to IT increased by £13.98 (for a new power cable for the laptop). The Council spent £1684.36 more than the previous year on miscellaneous items which included the installation of a generator switch installed at the Village Hall and strimming roadside hedges –the council has received grant funding towards the costs of both. Street lighting maintenance costs decreased by £418.82 to £0 (KSPC are awaiting an invoice for works completed in 2024-2025), insurance costs reduced by £25.72 (due to a new provider and a reduced rate due to a three year long term agreement), subscriptions reduced by £83 (due to an additional invoice received and paid in 2023-2024), payments for repairs reduced by £51.82, to £0 in 2024-2025, grasscutting reduced by £435, the council spent £348 less on the clock inspection (due to moving to bi-annual inspections), £23.70 less on admin costs.
7 Balances Carried Forward	10,202	13,790				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,202	13,790				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	32,398	31,594	-804	2.48%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable