

Explanation of variances 2024/25

Name of smaller authority: GREAT ALNE PARISH COUNCIL (GAPC)

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	40,275	64,111					
2 Precept or Rates and Levies	30,000	27,500	2,500	9.09%	NO		
3 Total Other Receipts	31,290	10,760	20,530	190.80%	YES		On 20.6.25, GAPC received a grant of £15,842 from Stratford District Council's Community Climate Change Fund after successfully applying for funding for three climate action projects in the parish. In July, GAPC received a grant of £350 from Warwickshire County Council's Grant Fund towards the running of community groups. In July and December 2024, GAPC received £3,615.17 in CIL money. Together these total £19,807. Deducting this from £31,290 leaves a figure of £11,483 or a difference of just 6.72% between 2024 and 2025.
4 Staff Costs	20,619	16,810	3,809	22.66%	YES		Staff costs have increased in 2024/25 due to the increased workload/ working hours of the Clerk. This is primarily down to the following factors: GAPC has delivered a number of projects in the last year including three Community Climate Change Projects; there has been significant work on flood mitigation and working with various third parties to achieve this. There has been significant input on our local affordable housing project, as well as increased hours consulting on the South Warwickshire Local Plan. We have finished the final phase of the upgrade to our streetlighting to LEDs with steel columns, and carried out surveys and work to our significant footpath network. We have also established a lengthman scheme which has required considerable investment of time and effort. We are undertaking traffic calming measures with the county council to address excessive speeding. In November, we planted a Community Orchard which engaged the whole community. The Clerk worked 877 hours in 2023/2024 at a rate of £17.21 per hour and 910.4 hours in 2024/2025 at a rate of £17.84. Employer National Insurance contributions to HMRC have therefore also increased during 2024/25 to £1,397.37 - an increase from £917.65 in 2023/24. This equates to a difference of £479.72 or a 34% increase. Deducting i) the difference in the pay rates and increased hours, and ii) the difference in the Employer's NI contributions brings the variance below 15%.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	45,822	45,286	1,536	3.39%	NO		
7 Balances Carried Forward	34,124	40,275	-6,151	15.27%	YES		The main reason for this variance is for 2024/25, GAPC resolved to dip into general reserves to cover annual running costs, rather than increase the precept too much for residents during the cost of living crisis. GAPC allocated £10,000 of general reserves to operational spend.
8 Total Cash and Short Term Investments	34,124	40,275	-6,151	15.27%	YES		As explained above, the main reason for this variance is for 2024/25, GAPC resolved to dip into general reserves to cover annual running costs, rather than increase the precept too much for residents during the cost of living crisis. GAPC allocated £10,000 of general reserves to operational spend.
9 Total Fixed Assets plus Other Long Term Investments and Assets	88,478	76,852	11,826	15.43%	YES		The asset register value has increased in 2024/25 as GAPC has had to replace three noticeboards this year at a cost of £5,166. New vehicular access gates were also fitted at the recreation ground - costing £760. This totals £5,926. Deducting this difference brings the variance below 15%.
10 Total Borrowings	0	0	0	0.00%	NO		