

Explanation of variances – pro forma

Name of smaller authority: LINBY PARISH COUNCIL
County area (local councils and parish meetings only):
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	27,085	35,047				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	16,840	26,441	7,601	40.35%	YES		The main reason for the increase in precept in 2024/25 is due to 1) Planning budget which had an increase of £5,000 to employ a Planning Consultant to work on the Local Plan, the Greater Nottinghamshire Growth Strategy and to provide expertise on a large development in the parish and employing a Flood Specialist to provide expertise on the flooding issues in the parish. 2) The Clerk was enrolled into a Local Government Pension and budgeted £1516.08 for contributions and £500.00 for the Pension Deficit and 3) An increase to the Lengthsman Scheme and Grass Maintenance in the Parish to cover the cost of labour and additional work carried out. £500.00 Total of all 3 = £7,516.08. Full Breakdown: Increases in 2024/25: Clerk Salary £966.27 to accommodate any future increase to the NALC pay scales and to cover back pay, insurance for PC mower £125.00 to accommodate increase in insurance costs, Subscriptions to NALC £40.00 to cover their increased costs, External Audit fees £40.00 to cover the cost of the audit, Employers Pension Contribution £1,516.08, Pension Deficit £500, Christmas lights maintenance and running costs £100 to accommodate increase in costs, Tree delivery and Christmas tree £83.33 to accommodate increase in costs, General maintenance of the parish £50 to cover increase in costs, Lengthsman scheme and grass maintenance in the parish £500 for labour and additional work carried out in the parish, road sweeping contract £72.00 to accommodate increase in costs, weed spraying £96.00 to accommodate 2 visits, donations £50 to purchase lamp post poppies, planning costs £5,000 to employ a planning consultant and flood specialist, Total increase £9,148.68. Decrease in costs from 2023/24 are Internal audit fee £78.00 due to change of auditor, Docks maintenance £70.00 as PC had already purchased the materials, purchase new Christmas lights £1,000 as not required in 24/25, Plants £250 due to not including purchasing wildflowers in 24/25, Coronation budget £150.00 not required in 24/25. Total decrease £1,548.00. £9,148.68 - £1,548.00 = £7,600.68
3 Total Other Receipts	81,802	26,708	-55,094	67.35%	YES		The main reason for the increase in Receipts is due to receiving Section 106 monies in 2023/2024 for a project to renovate the Heritage Centre and site £59,652.67. Full Breakdown: 2023/24 Donations £510.08, Bank interest £234.16, CIL (Community Infrastructure Levy) £7,615.87, VAT reclaim £11,001.76, S106 monies to renovate the Heritage Centre and site £59,652.67, Profit from Coronation event £2,760, Other receipt of £27.64 which was due to an overpayment made in error. Total £81,802.18. 2024/25: Donations £450, Bank interest £501.06, CIL £7615.87, S106 monies to complete the Heritage Centre renovation £1,769.24, VAT Reclaim £2,630.53, Money raised from Bonfire Event (held in 2024/25 and not in 2023/24) £3,770.07, Grant towards updating the Linby Neighbourhood Plan £9,971.00. Total £26,707.77. £26,707.77 - 81,802.18 = -£55,094.41
4 Staff Costs	7,711	8,973	1,262	16.37%	YES		The main reason for the increase in staff payment is due to the Clerk enrolling into a work pension in October 2023; pension payments were from Oct 23 to Mar 24, whereas 2024/25 paid a full year in pension contributions. Full Breakdown: 24/25 increase in Clerk wages due to pay increase as per NALC pay scales £5,910.31, Pension contributions £1,981.71, TaxNI £81.70. Total £8,973.72. 23/24 wages £6,881.38, Pension contribution £784.36, TaxNI £45.32. Total £7,711.06. £8,973.72 - £7,711.06 = £1,262.66
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	84,969	31,194	-53,775	63.29%	YES		The main reason for the increase in payments in 23/24 is due to the renovation project at the Heritage Centre. Full Breakdown: 23/24: Clerk home office expenses £312.00, Heritage Centre project £59,182.38, Admin costs £1,832.51, Repairs, Maintenance & Petrol for PC mower £776.30, Grass maintenance £935.12, Planning £3,717.50, Christmas costs £4,719.17, Chairman allowance for wreath £18.54, other items/projects £1,642.79, Fireworks purchase in 23/24 and not in 24/25 £1000, VAT reclaim increase due to Heritage Centre project £10,833.17. Total £84,969.48. 24/25: Clerk home office expenses £312, Heritage Centre Project completion £1,427.52, Admin costs £2,251.98, Docks maintenance £38.54, Repairs, Maintenance & Petrol for PC mower £1,294.47, Grass maintenance £543.75, Planning £12,671 increase due to a drainage survey of culverts, specialist drainage engineers and planning consultant fees to update the Linby Neighbourhood Plan, Christmas costs £1,106.53, Chairman allowance for wreath £18.54, Other items/projects £5,989.19 (with the main reason for increase due to Electricity standing charge £221.50, purchase poppies in 24/25 and not in 23/24 £60, Footpath repairs in 24/25 £150, Water bill at the Heritage Centre £73.79, deposit for a new website £125, purchase of new noticeboards £2202.98 in 24/25 and not in 23/24 and purchase of a new mower £2400 = £5,233.27). VAT reclaim £4,540.05. Total = £31,193.57. £31,193.57 - 84,969.48 = -£53,775.91
7 Balances Carried Forward	35,047	48,029				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	35,047	48,029				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,377	26,399	-978	3.57%	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