

Explanation of significant variances in the accounting statements - Section 2

Parish Council name: Cassop-cum-Quarrington Parish Council

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2024/25	2025/26	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>	78,326	83,894	+5,568	Increase in precept demand levied upon Council Taxation Authority and increase in Council Tax Base set by the Council Taxation Authority
Box 3 <i>Other income</i>	7,613	9,018	+1,405	<p>Reversal of Items in 2025/2026</p> <ul style="list-style-type: none"> • Increased General Admin Income -109 • Footpaths Grant -1295 • Increased Cemetery Income -287 • Decreased Allotment Income +210 • Miscellaneous Funding -733 • VAT Recoverable -2955 <p>New Items in 2025/2026</p> <ul style="list-style-type: none"> • Footpaths Grant +1295 • Increased Allotment Income +390 • Decreased Cemetery Income -243 • Miscellaneous Funding +1340 • VAT Recoverable +3626 <p>Total +1,239</p>
Box 4 <i>Staff costs</i>	15,192	16,624	+1,432	As of 1 April 2025, the National Minimum Wage increase was recognised. The Parish Clerk received a national pay award backdated to 1 April 2025.
Box 5 <i>Loan interest/ capital</i>	0	0	0	
Box 6 <i>Other payments</i>	74,213	81,542	+7,329	<p>Reversal of Items in 2024/2025</p> <ul style="list-style-type: none"> • Parks and Open Spaces -6387 • Local Footpaths -1297

				<ul style="list-style-type: none"> • Provision of Youth Services -46349 • Burials and Cemetery -2189 • Christmas Lights Hire -6275 • Allotments & Garages -1790 • General Administration -6781 • Christmas Tree -180 • VAT Recoverable -2955 <p>New Items in 2025/2026</p> <ul style="list-style-type: none"> • Parks and Open Spaces +8837 • Local Footpaths +1237 • Provision of Youth Services +50104 • Burials and Cemetery +2172 • Christmas Lights Hire +6275 • Allotments & Garages +2025 • General Administration +7021 • Christmas Tree +190 • VAT Recoverable +3626 <p>Total +7284</p>
Box 7 <i>Balances carried forward</i>	37,063	31,809	-5,254	<p>Overspend in relation to: -</p> <ul style="list-style-type: none"> • Salaries (inc Employers NIC) -1404 • Parks and Open Spaces -604 • General Administration -1192 • Burials and Cemetery -67 • Christmas Lights -910 <p>Total -4177</p>
Box 9 <i>Fixed assets & long term assets</i>	260,417	260,417	0	
Box 10 <i>Total borrowing</i>	0	0	0	