

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	2023/24 £	2024/25	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>	74,573	78,326	+3,753	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>	21,463	7,613	-13,850	<p>Reversal of Items in 2023/2024</p> <ul style="list-style-type: none"> • Footpaths Grant -1294 • Section 106 funding -7400 • VAT Recovered -5540 • Miscellaneous -4782 • Decreased Allotment Income +194 • Increased General Admin Income -229 <p>New Items in 2024/2025</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>Total -13,860</p>
Box 4 <i>Staff costs</i>	13,295	15,192	+1,563	As of 1 April 2024, the National Minimum Wage increase was recognised. The Parish Clerk received a national pay award backdated to 1 April 2024.
Box 5 <i>Loan interest/ capital</i>	0	0	0	

Box 6 <i>Other payments</i>	82,583	74,213	-8,370	Reversal of Items in 2023/2024 <ul style="list-style-type: none"> • Parks and Open Spaces -7248 • Local Footpaths -1293 • Provision of Youth Services -41522 • Burials and Cemetery -1974 • New Artwork for Bowburn -7400 • Christmas Lights Hire -8645 • Allotments & Garages -350 • General Administration -5826 • Salt Bins -2983 • Christmas Tree -170 • VAT Recoverable -5540 New Items in 2024/2025 <ul style="list-style-type: none"> • Parks and Open Spaces +6387 • Local Footpaths +1297 • 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 Total -8,748
Box 7 <i>Balances carried forward</i>	40,529	37,063	-3,466	Overspend in relation to: - <ul style="list-style-type: none"> • Salaries (inc Employers NIC) -1360 • General Administration -852 • Christmas Lighting - 910 • Burials and Cemetery -588 Total -3710
Box 9 <i>Fixed assets & long term assets</i>	260,417	260,417	0	
Box 10 <i>Total borrowing</i>			0	