

Explanation of variances – pro forma

Name of smaller authority: **Filby Parish Council**

County area (local councils and **Norfolk**)

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	13,220	14,890				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,000	17,785	7,785	77.85%	YES		Previously Council had significantly under budgeted. See attached Page 2 for comparisons
3 Total Other Receipts	14,078	31,508	17,430	123.81%	YES		See attached Page 3 for comparison of receipts with previous year
4 Staff Costs	2,495	3,394	899	36.03%	YES		Previous Clerk not paid within NJC scales; current Clerk CiLCA qualified and on higher rate
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,913	43,909	23,996	120.50%	YES		See attached Page 3 for comparison of payment with previous year
7 Balances Carried Forward	14,890	16,880				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,890	16,879				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	196,273	196,273	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Cost Code	Details	2022/23		2023/24			2024/25		
		Budget	Actual to 31.03.2023	Budget	Actual to end Q2	Actual to Year End	Suggested Precept	Inc/Dec on 2023/24	Inc/Dec on 2023/24 Budget.
	Opening Balance		6,761.46			10,220.49	11,285.34		
	EXPENDITURE								
	Salaries								
	Parish Clerk		1,829.14	2,217.00	1,024.72	2,241.16	2,787.00	24.36%	25.71%
	PAYE / NI		457.20	-	232.30	526.90	697.00	32.28%	#DIV/0!
	Sub Total	-	2,286.34	2,217.00	1,257.02	2,768.06	3,484.00	25.86%	57.15%
	Other Payments								
	Mileage		-	-	-	-	-	#DIV/0!	#DIV/0!
	Working from Home		312.00	-	156.00	228.00	60.00	-73.68%	#DIV/0!
	Administration		39.04	300.00	25.84	25.84	250.00	867.49%	-16.67%
	Training		-	-	-	-	-	#DIV/0!	#DIV/0!
	Subscriptions		150.00	117.00	399.42	434.42	435.00	0.13%	271.79%
	Audit		-	-	-	-	100.00	#DIV/0!	#DIV/0!
	Meeting Costs		90.00	68.00	-	90.00	75.00	-16.67%	10.29%
	Insurance		799.19	814.00	998.63	998.63	1,000.00	0.14%	22.85%
	Donations (S137)			635.00				#DIV/0!	-100.00%
	Filby In Bloom		3,600.00		600.00	2,100.00	4,150.00	97.62%	#DIV/0!
	Burial Ground		1,700.00	2,000.00	200.00	2,100.00	2,100.00	0.00%	5.00%
	Playing Field		4,105.00	3,900.00				#DIV/0!	-100.00%
	Donation				2,000.00	2,000.00	-	-100.00%	#DIV/0!
	Grass Cutting				-	2,315.00	-	-100.00%	#DIV/0!
	Allotments		2,423.58					#DIV/0!	#DIV/0!
	Rent			-	-	1,600.00	1,600.00	0.00%	#DIV/0!
	Drainage			23.00	23.51	23.51	23.51	0.00%	2.22%
	Projects							#DIV/0!	#DIV/0!
	Bus Shelter / Clock Tower			750.00	-	-	-	#DIV/0!	-100.00%
	Gateway Signs			-	-	-	3,500.00	#DIV/0!	#DIV/0!
	Board Walk Repairs			200.00	-	-	3,000.00	#DIV/0!	1400.00%
	Village Sign Repairs			2,000.00	-	-	-	#DIV/0!	-100.00%
	Pedestrian Crossing			-	-	5,000.00	2,500.00	-50.00%	#DIV/0!
	Miscellaneous		568.61	-	381.98	381.98	150.00	-60.73%	#DIV/0!
	VAT Spent		481.00	-	23.01	486.01	-	-100.00%	#DIV/0!
	Contingency		-	-	-	-	150.00	#DIV/0!	#DIV/0!
	Sub Total	-	14,268.42	10,807.00	4,808.39	17,783.39	19,093.51	7.37%	76.68%
	TOTAL EXPENDITURE	-	16,554.76	13,024.00	6,065.41	20,551.45	22,577.51	9.86%	73.35%
	INCOME								
	Grants and Donations			-	-	4,000.00	-	-100.00%	#DIV/0!
	Shortfall Grant		293.00	-	-	-	-	#DIV/0!	#DIV/0!
	Concurrent Functions							#DIV/0!	#DIV/0!
	Burial Ground		1,450.00	1,450.00	725.00	1,450.00	1,450.00	0.00%	0.00%
	Open Spaces		3,400.00	3,400.00	1,700.00	3,400.00	-	-100.00%	-100.00%
	Allotments		1,277.42	-	512.33	962.33	1,900.00	97.44%	#DIV/0!
	Interest			-	-	-	-	#DIV/0!	#DIV/0!
	Planned use of reserves		-	-	-	-	1,442.51	#DIV/0!	#DIV/0!
	VAT Reclaimed		1,108.40	-	60.00	481.00	-	-100.00%	#DIV/0!
	Miscellaneous		1,627.97	113.00	1,322.97	1,322.97	-	-100.00%	-100.00%
	Sub Total	-	9,156.79	4,963.00	4,320.30	11,616.30	4,792.51	-58.74%	-3.44%
	TOTAL INCOME	-	9,156.79	4,963.00	4,320.30	11,616.30	4,792.51		
	PRECEPT		10,857.00	10,000.00	5,000.00	10,000.00	17,785.00		
	TOTAL INCOME	-	20,013.79	14,963.00	9,320.30	21,616.30	22,577.51		
	EXCESS / LOSS	-	3,459.03	1,939.00		1,064.85	-		
	Closing Balance		10,220.49			11,285.34	11,285.34		
	Inc/Dec on Council Tax Bill				-9.48%		75.83%		
	Tax Base	342.00		348.00			352.00		
	Band D	£31.75		£28.74			£50.53		

Filby Parish Council
Accounts for year ending 31st March 2025

	2024/25	<i>Budget</i> 2024/25	2023/24	
Income				
Precept	£ 17,785.00	£17,785.00	£ 10,000.00	£7,785.00
Concurrent Functions	£ 1,450.00	£1,450.00	£ 4,850.00	-£3,400.00
Shortfall Grant	£ -	£0.00	£ -	£0.00
Grants and Donations	£ 13,320.10	£0.00	£ 6,270.00	£7,050.10
Allotments	£ 1,911.09	£1,900.00	£ 1,339.29	£571.80
Claypits Rent	£ 820.00	£0.00	£ 820.00	£0.00
Boardwalk Recharge	£ 194.71	£0.00	£ 112.97	£81.74
Misc	£ -	£0.00	£ 204.50	-£204.50
Neighbourhood Plan	£ 7,600.00	£0.00	£ -	£7,600.00
Interest	£ 367.44	£0.00	£ -	£367.44
VAT Reclaimed	£ 5,844.17	£0.00	£ 481.00	£5,363.17
				£0.00
Total	£ 49,292.51	£ 21,135.00	£ 24,077.76	
Expenditure				
Clerk Salary	£ 2,918.83	£2,787.00	£ 2,022.76	£896.07
HMRC	£ 475.40	£697.00	£ 472.30	£3.10
Mileage	£ -	£0.00	£ -	£0.00
Working from Home	£ 60.00	£60.00	£ 223.00	-£163.00
Administration	£ 24.06	£250.00	£ 35.14	-£11.08
Training	£ -	£0.00	£ -	£0.00
Subscriptions	£ 279.84	£435.00	£ 577.27	-£297.43
Audit	£ 125.00	£100.00	£ -	£125.00
Meeting Costs	£ 237.00	£75.00	£ -	£237.00
Insurance	£ 1,920.80	£1,000.00	£ 998.63	£922.17
SAM2	£ -	£0.00	£ -	£0.00
S137	£ 4,000.00	£4,150.00	£ 4,100.00	-£100.00
Burial Ground	£ 1,785.00	£2,100.00	£ 2,320.00	-£535.00
Playing Field	£ 645.00	£0.00	£ 2,315.00	-£1,670.00
Allotments	£ 1,923.81	£1,623.51	£ 823.51	£1,100.30
Projects	£ 1,619.90	£2,500.00	£ 6,970.00	-£5,350.10
Neighbourhood Plan	£ 7,350.00	£0.00	£ -	£7,350.00
Village Gateways	£ 4,072.65	£3,500.00	£ -	£4,072.65
Boardwalk	£ 14,923.82	£3,000.00	£ -	£14,923.82
Miscellaneous	£ 86.00	£150.00	£ 622.58	-£536.58
VAT	£ 4,856.04	£0.00	£ 928.13	£3,927.91
Contingency		£150.00	£ -	£0.00
Total	£ 47,303.15	£22,577.51	£ 22,408.32	