

Statement of Variances - Year ended 31 March 2025

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate the variance.
2. If the variance is within 15%, no explanation is required. However, if it is outside 15%, an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for the current year and the previous year.
4. Once a sufficient explanation has been given to bring the percentage within 15%, the variance will be highlighted in green.

Please note that for fixed assets, regardless of the percentage change in the

Item	2023-24
Box 2: Precept or Rates and levies	110,066.00
Box 2: Precept or Rates and levies (adjusted)	

Box 3: Total other receipts	17,090.00
Box 3: Total other receipts (adjusted)	

Box 4: Staff costs	13,362.00
Box 4: Staff costs (adjusted)	

Box 5: Loan interest/capital repayments	-
Box 5: Loan interest/capital repayments (adjusted)	

Box 6: Other payments	121,828.00

Box 6: Other payments (adjusted)	

Box 9: Fixed assets plus long-term investments	257,577.00
Box 9: Fixed assets plus long-term investments (adjusted)	

Box 10: Total borrowings	-
Box 10: Total borrowings (adjusted)	

atically calculate a percentage change between years.
 e this threshold, the percentage difference will highlight i
 for each year. This will automatically calculate the remain
 % between years, the percentage difference cell will high
 e figure, an explanation is required for the movement

2024-25	Difference	%
110,065.00	- 1.00	0.0%
	-	
	-	
	-	
	-	
	-	
	- 1.00	0.0%

12,713.48	- 4,376.52	-25.6%
	-	
	-	
	-	
	-	
	-	
	- 4,376.52	-25.6%

17,116.00	3,754.00	28.1%
	-	
	-	
	-	
	3,754.00	28.1%

-	-	#DIV/0!
	-	
	-	
	-	
	-	
	-	
	-	0.0%

157,367.00	35,539.00	29.2%
	-	
	-	

	-	
	-	
	-	
	35,539.00	29.2%

257,823.00	246.00	0.1%
	-	
	-	
	-	
	-	
	-	
	246.00	0.1%

-	-	#DIV/0!
	-	
	-	
	-	
	-	
	-	
	-	
	-	0.0%

n yellow and an explanation is required.
ning difference and the percentage unexplained.
might as 'green' in the 'adjusted' line.

t.

Additional comments / explanations
No further explanation needed

A former office had been vacated and was empty for 6 month, therefore no rent from this room
Further explanation needed

Increase in clerks working hours, increase in minimum wage for the cleaner.
Further explanation needed

N/A as no loans taken out
No further explanation needed

Esh Parish Council have refurbished a childrens play area within the parish and have replaced fencing around their allotments

Further explanation needed

Purchase of a boiler, kettle and plaudit recorder
No further explanation needed

No Borrowing
No further explanation needed
