

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 a percentage change between years.
 2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
 3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
 4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the adjusted line.
- Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2023/24	2024/25	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and Levies	41,000.00	43,000.00	2,000.00	4.9%	
Box 2: Precept or Rates and levies (adjusted)			2,000.00	4.9%	No further explanation needed
Box 3: Total other receipts	9,935.00	20,726.00	10,791.00	108.6%	
					Increase in plot purchases in woodland area - £9860 burial fee income in 2024/25 (woodland £5500, 10 plots; traditional inc ashes £3750, and stones £610) and £5150 burial fee income in 2023/24 (woodland £1650 3 plots; traditional inc ashes £2800; stones £900)
Cemetery Fees	5,150.00	9,860.00	4,710.00		VAT reclaim totalling £8325.39 (£1913.46 received 16 April 2024 and £4411.93 received on 14 January 2025). The claim received on 14 January 2025 (to 31.10.25) included £3239.60 VAT back for resurfacing tarmac
VAT refund	643.10	6,326.39	5,482.29		
Box 3: Total other receipts (adjusted)			538.71	5.0%	No further explanation needed
Box 4: Staff costs	12,166.00	12,498.00	342.00	2.8%	
Box 4: Staff costs (adjusted)			342.00	2.8%	No further explanation needed
Box 5: Loan interest/capital repayments					#DIV/0!
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed
Box 6: Other payments	35,430.00	55,047.00	19,617.00	55.4%	
					General maintenance villages (£1666.00) includes £16496.00 on tarmac resurfacing (plus £150 tree survey, £18 key cutting)
General maintenance (Village)	5,807.28	16,666.00	10,858.72		
Machinery maintenance	220.01	3,410.79	3,190.78		£3410.79 on machinery breakdowns and servicing mainly due to an old tractor mower
Villages grass cutting	3,696.00	7,196.00	3,500.00		£7196.00 on grass mowing in the villages due to increased grass growth/rain
Cemetery grass cutting	2,194.00	3,692.00	1,508.00		£3692.00 in cemetery grass mowing owing to increased grass growth/rain
Allotments creation	-	2,320.00	2,320.00		£2320.00 spent on allotment fencing and new gates, repairs
Box 6: Other payments (adjusted)			1,760.50	5.0%	No further explanation needed
Box 9: Fixed assets plus long-term investments	22,513.00	23,176.00	662.00	2.9%	
					Non-functioning pushmower disposed of (value £130)
Disposal of one push mower	-	150.00	150.00		
Purchase of new honda mower	371.67	371.67	371.67		New honda mower purchased 10 June 2024 (purchase price £371.67)

Purchase of new stirrimer		291.67	291.67		New stirrimer purchased 10 June 2024 (purchase price £291.67)
Purchase of new convex traffic mirror		88.99	88.99		New convex traffic mirror purchased 5 August 2024 (purchase price £88.99)
Box 9: Fixed assets plus long-term investments (adjusted)		-	0.33		Further explanation needed

Box 10: Total borrowings		-	-	#DIV/0!	
		-	-		
		-	-		
		-	-		
Box 10: Total borrowings (adjusted)		-	-		No further explanation needed