

Explanation of variances 2024/25 – pro forma

Name of smaller authority: Leaffield Parish Council  
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15%    Is > £100,000		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	79,742	55,431					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	68,512	65,643	2,869	4.37%	NO	NO		
3 Total Other Receipts	13,558	11,149	2,409	21.61%	YES	NO		See sheet "3 - Total other receipts"
4 Staff Costs	19,962	18,672	1,290	6.91%	NO	NO		
5 Loan Interest/Capital Repayment	2,409	2,447	-38	1.55%	NO	NO		
6 All Other Payments	59,989	31,362	28,627	91.28%	YES	NO		See sheet "6 - All other payments"
7 Balances Carried Forward	79,452	79,742	-290	0.36%	NO	NO		
8 Total Cash and Short Term Investments	79,452	79,742	-290	0.36%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	329,287	329,071	216	0.07%	NO	NO		
10 Total Borrowings	32,800	34,400	-1,600	4.65%	NO	NO		

LEAFIELD PARISH COUNCIL

3 - Total Other Receipts variances

	2023/24	2024/25	Item	Explanation
	£220.00	£1,000.00	Grants	2023/24 - £220 grant from the OCC Councillor Priority Fund for litter picking equipment. 2024/25 - £1000 grant from Trust for Oxfordshire's Environment (TOE) for Village Hall carpark hedging project
	£605.00	£451.00	Donations	2023/24 donations received: Red telephone box - £400; Daffodil bulbs - £100.00, Training contibution: £105. 2024/25 donations received: Training contribution: £35; Commercial bin contribution: £416
	£1,300.00	£1,300.00	Rent	2023/24 - £1300 Pavilion rent received. 2024/25 - £1300 Pavilion rent received.
	£6.60	£9.36	Bank interest	Bank interest increased from £6.60 in 2023/24 to £9.36 in 2024/25
	£0.00	£2,400.00	Burials	No burials or reservations in 2023/24. Burials and plot reservations of £2400 in 2024/25
	£0.00	£2,850.95	Insurance claim	2024/25 - funds received from insurance claim for damaged Pavilion door
	£1.00	£0.00	Portacabin rent	Peppercorn rent of £1 received in 2023/24. Peppercorn rent for 2024/25 not received in financial year.
	£150.00	£50.00	Compensation	2023/24 - £150 compensation received from insurer due to issues with insurance claim. 2024/25 - £50 compensation received from insurer due to issues with insurance claim.
	£8,866.45	£5,496.82	VAT repayment	Less VAT in 2024/25 reclaim period than in 2023/24 reclaim period, so smaller repayment received

11,149      13,558

11,149      13,558

## LEAFIELD PARISH COUNCIL

## 6 - All other payments variances

2023/24	2024/25	Item	Explanation
£729.26	£275.65	Training & courses	2023/24: Extra training undertaken - memorial safety training, £300, required as council manage the closed churchyard; VAT, procurement and project management training, £140, undertaken in preparation for future building project. Conferences attended by Clerk £219.26. Other training booked for Clerk to be taken in 2024/25, £70 - asset management. 2024/25: Conferences attended by Clerk, £138.75. Training including refund, £30. Training contributions to other councils to part cover training, £28.75. Travel costs, £78.15.
£135.99	£150.92	SLCC subscription	Increase in SLCC subscription from £135.99 in 2023/24 to £150.92 in 2024/25.
£5,268.75	£5,353.51	Insurance	Increase in insurance premium from £5268.75 in 2023/24 to £5,353.51 in 2024/25 - council unable to obtain insurance from alternative brokers/underwriters due to open claim.
£321.76	£235.63	Stationery/ laptop/ licences	Increase in software from £147.32 in 2023/24 to £170.06 in 2024/25. Decrease in printing from £155.15 in 2023/24 to £44.25 in 2024/25. Decrease in purchase of stationery from £9.54, in 2023/24 to £7.48 in 2024/25. Increase in postage cost from £9.75 in 2023/24 to £13.84 in 2024/25.
£181.22	£36.00	Council mobile phone	Decrease in mobile phone charges from £181.22 in 2023/24 to £36.00 in 2024/25 as Council changed from having a contract, to sharing the cost of the Clerk's phone.
£1,423.00	£804.00	Audit/legal fees/land registry	No change in ICO charge. Increase in internal audit charge from £300 in 2023/24 to £450 in 2024/25 as interim audit (£150) for 2025/26 charged in 2024/25. Decrease in External Audit fee from £420 in 2023/24 to £315 in 2024/25. Land registry fees of £18 in 2023/24, no fees in 2024/25. Legal costs for Football Club portacabin licence, £650, in 2023/24, no works in 2024/25. Legal work, £4, ( not covered in other budgets), carried out in 2024/25.
£55.00	£0.00	Community First Oxon	Membership paid in 2023/24. Council resolved not to renewal membership in 2024/25
£163.07	£200.00	OALC fees	Increase in OALC fees from £163.07 in 2023/24 to £200.00 in 2024/25
£186.15	£187.15	Pavilion water	Increase in water charge from £186.15 in 2023/24 to £187.15 in 2024/25 due to increase in usage
£832.00	£884.00	Chargeable waste bin 600 l	Increase in charge for waste removal from £832.00 in 2023/24 to £884.00 in 2024/25
£518.68	£435.24	Playground bin emptying	Decrease in bin emptying cost from £518.68 in 2023/24 to £435.24 in 2024/25
£171.00	£180.00	Play equipment inspection	Increase in playground equipment inspection charge from £171.00 in 2023/24 to £180.00 in 2024/25
£3,009.40	£3,121.83	Grass cutting	Increase in general grass cutting from £3,009.40 in 2023/24 to £3,121.83 in 2024/25 due to longer growing season
£47.00	£0.00	OPFA	Membership renewal, £47.00, in 2023/24. Membership renewal for 2045/25 not paid in the 2024/25 financial year.
£1,489.42	£9,553.78	Village Hall car park	Increase in car park repairs from £1,000 in 2023/24 to £3,000 in 2024/25 as some work carried out (£1,000) in 2023/24 paid in 2024/25. Hedge trimming and vegetation maintenance, £453.60 in 2023/24, carried out by volunteers at no charge in 2024/25. New tarmac path, £3,300, created in 2024/25. Old car park fencing removed, new fencing and hedging installed in 2024/25, at a cost of £3,253.78. Maintenance suppliers, £35.82, purchased in 2023/24, none purchased in 2024/25.
£4,116.48	£2,952.00	Playing field & play equipment maintenance	Increase in mowing areas in 2024/25, so increase in mowing cost from £337.50 in 2023/24 to £696.00 in 2024/25. Equipment repairs decreased from £2940 in 2023/24 to £1940 in 2024/25. Maintenance supplies, £94.61, purchased in 2023/24, none purchased in 2024/25. Signage, £75.37, purchased in 2023/24, none purchased in 2024/25. New path creation, £669, carried out in 2023/24. Fence post replacement in 2024/25, cost £57. Gate replaced in 2024/25, cost £259.
£660.00	£0.00	CCTV	Additional camera and new memory purchased in 2023/24. No equipment purchased or maintenance required in 2024/25.
£1,546.94	£232.11	Village Regeneration	2023/24 - Daffodil bulbs (£100.95), litter picking equipment (£225.99), verge posts (£996), bramble clearance (£224). 2024/25 - Defibrillator signage (£15.59), salt spreaders (£124.86), traffic cones (£91.66).
£2,050.00	£1,750.00	Tree survey/ maintenance	£2050 tree work costs in 2023/24. £1750 tree work costs in 2024/25.
£0.00	£5,830.00	Churchyard stone wall repairs	No repair works took place in 2023/24. Part of churchyard wall repaired, cost £5830, in 2024/25.
£2,370.50	£2,774.50	Churchyard maintenance	Churchyard maintenance costs increased from £2,370.50 in 2023/24 to £2,774.50 in 2024/25.
£275.00	£460.00	Burial ground maintenance	Burial ground maintenance costs increased from £275 in 2023/24 to £460 in 2024/25
£95.00	£100.00	ICCM membership	Membership cost increased from £95 in 2023/24 to £100 in 2024/25.
£45.00	£0.00	Open Spaces Society	Membership starting April 2024 paid in 2023/24 financial year. Membership starting April 2025 not paid in 2024/25 financial year.
£9.90	£5.85	Speed indication device	Jubilee clips, £9.90, purchased in 2023/24 to enable fixture of SID. More jubilee clips, £5.85 purchased in 2024/25
£376.00	£403.00	Website and email	Increase in mailbox cost from £276 in 2023/24 to £303 in 2024/25. No change in website maintenance cost
£459.08	£459.08	Pavilion business rates	No change in business rates.
£0.00	£3,114.29	Pavilion maintenance	No maintenance costs in 2023/24. Pavilion door replaced in 2024/25 following insurance claim.
£250.00	£0.00	Coronation events grant	Grant given in 2023/24 for coronation events. No grant issued in 2024/25.
£223.00	£0.00	Defibrillator maintenance	Consumables for defibrillators purchased in 2023/24. No consumables purchased in 2024/25.
£456.66	£0.00	Asset maintenance	Flagpole maintenance required in 2023/24. No asset maintenance required in 2024/25.
£64.00	£0.00	Hall hire	Hall hire charged in 2023/24 for council meetings. No hall hire invoices received in 2024/25.
£0.00	£9,668.80	Village Hall drains	Repair works on Village Hall drains required in 2024/25.
£0.00	£950.00	Village Hall legal work	Legal work required in 2024/25 regarding land registry and lease update.
£0.00	£200.00	Election	No election charged in 2023/24. May 2023 election charged in April 2024
£0.00	£2,281.00	Donations	No donations given in 2023/24. Donations in 2024/25: £1000 to WOCT, £1231 to Leaffield Village Hall, £50 to SCAS.
£0.00	£286.00	Home working	Payment of homeworking allowance to Clerk started in 2025/25
£3,833.18	£7,104.79	VAT	Higher value of VATable purchases in 2024/25 compared to 2023/24

£31,362.44 £59,989.13

£31,362 £59,989