

Explanation of significant variances in the accounting statements

Parish Council name: _Brook 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.

Section 2	2023/24 £	2024/25 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))																																										
Box 2 <i>Precept</i>	12500	13500	+ 1000	Precept increased by £1000 as budget increases expected for the Caretaker Scheme.																																										
Box 3 <i>Other income</i>	904	163	-741	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">2023/24</th> <th style="text-align: right;">2024/25</th> </tr> </thead> <tbody> <tr> <td>Grant for Village Hall</td> <td style="text-align: right;">£ 420.00</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Ward Members grant</td> <td style="text-align: right;">£ 223.64</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Reimbursement of defibrillator</td> <td style="text-align: right;">£ 250.00</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Way leave</td> <td style="text-align: right;">£ 10.33</td> <td style="text-align: right;">£ 10.65</td> </tr> <tr> <td>VAT Reclaim</td> <td style="text-align: right;">£ 0.00</td> <td style="text-align: right;">£ 151.95</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">£ 903.97</td> <td style="text-align: right;">£ 162.60</td> </tr> </tbody> </table>		2023/24	2024/25	Grant for Village Hall	£ 420.00	£ 0.00	Ward Members grant	£ 223.64	£ 0.00	Reimbursement of defibrillator	£ 250.00	£ 0.00	Way leave	£ 10.33	£ 10.65	VAT Reclaim	£ 0.00	£ 151.95	Total	£ 903.97	£ 162.60																					
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Box 4 <i>Staff costs</i>	4586	4861	+ 275	Salary increase in line with the SLCC/NALC joint agreement = £275																																										
Box 5 <i>Loan interest/ capital</i>	0	0																																												
Box 6 <i>Other payments</i>	5192	7447	+ 2255	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">2023/24</th> <th style="text-align: right;">2024/25</th> </tr> </thead> <tbody> <tr> <td>Play area (bench purchase @ £792.61)</td> <td style="text-align: right;">£ 492.60</td> <td style="text-align: right;">£1295.61</td> </tr> <tr> <td>Caretaker (increase due to work review)</td> <td style="text-align: right;">£2690.00</td> <td style="text-align: right;">£4580.00</td> </tr> <tr> <td>Expenses</td> <td style="text-align: right;">£ 125.44</td> <td style="text-align: right;">£ 63.79</td> </tr> <tr> <td>Website</td> <td style="text-align: right;">£ 122.28</td> <td style="text-align: right;">£ 112.19</td> </tr> <tr> <td>Bank charge</td> <td style="text-align: right;">£ 72.00</td> <td style="text-align: right;">£ 71.40</td> </tr> <tr> <td>Internal Audit</td> <td style="text-align: right;">£ 60.00</td> <td style="text-align: right;">£ 60.00</td> </tr> <tr> <td>Village Hall Grant (only in 23/24)</td> <td style="text-align: right;">£ 420.00</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Church Clock (only in 23/24)</td> <td style="text-align: right;">£ 100.00</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Village Hall Hire (only in 23/24)</td> <td style="text-align: right;">£ 100.00</td> <td style="text-align: right;">£ 0.00</td> </tr> <tr> <td>Insurance and Subscriptions</td> <td style="text-align: right;">£1009.34</td> <td style="text-align: right;">£1142.94</td> </tr> <tr> <td>Beacon gas</td> <td style="text-align: right;">£ 0.00</td> <td style="text-align: right;">£ 64.00</td> </tr> <tr> <td>Printing costs</td> <td style="text-align: right;">£ 0.00</td> <td style="text-align: right;">£ 56.81</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">£5191.66</td> <td style="text-align: right;">£ 7446.74</td> </tr> </tbody> </table>		2023/24	2024/25	Play area (bench purchase @ £792.61)	£ 492.60	£1295.61	Caretaker (increase due to work review)	£2690.00	£4580.00	Expenses	£ 125.44	£ 63.79	Website	£ 122.28	£ 112.19	Bank charge	£ 72.00	£ 71.40	Internal Audit	£ 60.00	£ 60.00	Village Hall Grant (only in 23/24)	£ 420.00	£ 0.00	Church Clock (only in 23/24)	£ 100.00	£ 0.00	Village Hall Hire (only in 23/24)	£ 100.00	£ 0.00	Insurance and Subscriptions	£1009.34	£1142.94	Beacon gas	£ 0.00	£ 64.00	Printing costs	£ 0.00	£ 56.81	Total	£5191.66	£ 7446.74
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Box 7 <i>Balances carried forward</i>	8562	9917		If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.																																										
Box 9 <i>Fixed assets & long-term assets</i>	24414	25207		<p>Explain <u>all</u> movements in this category and not just those above 15%</p> <p>Bench removed about 5 years ago replaced with £792.61 bench, therefore, increase of £792.61</p>																																										
Box 10 <i>Total borrowing</i>	0	0																																												