

# Explanation of variances – pro forma

Name of smaller authority: **HANKERTON PARISH COUNCIL**

County area (local councils and parish meetings only): **Wiltshire**

**Please provide full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2023/24 £	2024/25 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	4722	4763	41	1%	
<b>Box 3</b> <i>Total other receipts</i>	457	230	-227	-50%	<ul style="list-style-type: none"> <li>2023/24 VAT reclaim £340 after purchases in 2022/23.</li> <li>2024/25 VAT reclaim only £65 after very few purchases/limited VAT-liable expenses in 2023/24 (see also Box 6 below).</li> </ul>
<b>Box 4</b> <i>Staff costs</i>	1698	1780	+82	+5%	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	-	-	-	-	
<b>Box 6</b> <i>All other payments</i>	2446	3943	+1497	+61%	<ul style="list-style-type: none"> <li>In 2023/24 only purchase was a flag at £60, no verge cutting, no SLCC sub -£56, misc other expenses £190, total &gt;£200.</li> <li>In 2024/25 – verge cutting £420, footpath repair £360, bus shelter repairs x2 £520, tree plaque £170, new website costs £48, 23/24's SLCC sub £56, churchyard +£100, total £1650+.</li> </ul>
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	1486	1655	+169	+11.4%	
<b>Box 10</b> <i>Total borrowings</i>	-	-	-	-	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				