

Explanation of variances – pro forma

Name of smaller authority:
County area (local councils and parish meetings only):

Northstowe Town Council

CAPALC

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	129,784	132,142				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	N/A
2 Precept or Rates and Levies	111,159	144,786	33,627	30.25%	YES		Precept has grown due to a constant growth of the new town and thus number of households: on average, about 3.5 to 4 households have moved in every week in the 2024-25 period, as this a new town being developed. As a direct result of this constant growth of household numbers in Northstowe parish, the tax base on which South Cambridgeshire District Council bases its precept calculations for the parish increased substantially from 1,291.2 for 2023-24 to 1,471.9 for 2024-25. This accounts for the majority of the precept increase from 2023-24 to 2024-25. The Town Council, in addition, decided to increase the band-D equivalent household cost of the Council Tax by 11.6% (which equates to £9.99/annum, per band-D household) to balance the books - this means that the total amount, per band-D household, rose from £86.09/annum in 2023-24 to £96.08/annum in 2024-25. Further details of the 2024-25 budget and precept and associated decision-making can be found on the Town Council's 'Accounts' webpage (https://www.northstowetowncouncil.gov.uk/Accounts_38426.aspx) and which also includes a link to a presentation summarising key points of the 2024-25 financial year, as presented at the Annual Town Meeting in April 2025.
3 Total Other Receipts	9,874	51,760	41,885	424.18%	YES		Key differences between 2023-24 and 2024-25 are due to an additional S106 contribution received (£39,870.00) in 2024-25, whilst no S106 contributions had been received in 2023-24; plus VAT return carried out for the three preceding years (21-22, 22-23 and 23-24) in 2024-25 - total receipt was £5,335.18 (with none received in 2023-24). Other income streams, all smaller amounts, were on the whole slightly lower in 2024-25 than 2023-24; these are: fees from market trader stall hire (£3,407.00 in 2023-24 against £2,706.00 in 2024-25); small grant received for Community Lounge (£2,967.37 in 2023-24 against £1,990.00 in 2024-25); donation from companies towards Christmas tree (£1,000 in total in 2023-24; £600 in 2024-25); in 2023-24 match funding of £2,500 from our neighbouring parish for weekly ParkPlay sessions had been received, whereas only £250.00 was received in 2024-25 from the same parish for a community project (Mobile Food Hub). In contrast, having opened several saving accounts in 2024-25, in 2024-25 a total of £1,008.39 of interest was accrued whereas none received in 2023-24.
4 Staff Costs	81,698	124,588	42,890	52.50%	YES		Majority of change is directly linked to 2 new members of staff having joined Northstowe Town Council: Market Manager (who started at the tail end of 2023-24, mid-March 2024) and Assets and Estates Manager (started mid-October 2024). Their staff wages, plus tax and NIC and pension contributions, plus employer pension and employer NIC contributions taken together account for the majority of the increase from 2023-24 to 2024-25. In addition, there has been a small increase in staff salaries for existing staff members (Town Clerk and Deputy Clerk), linked to national pay increase implementation, plus one, contractual, spinal scale increase for Town Clerk from 1st June 2024 onwards, having obtained CilCa qualification the month before.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		N/A
6 All Other Payments	36,977	46,151	9,174	24.81%	YES		Primary difference is increase in costs for: Community grants awarded (2023-24: £2,000; 2024-25: £8,817); administration - key increase within administration cost centre is increase in costs for IT and HR support services: additional costs for new contracts for HR company (none in 2023-24; £2,234 in 2024-25) and contract with new IT company plus other associated IT costs under heading 'IT Hardware, Software & Support': £2,413.65 in 2023-24 against £4,872.44 in 2024-25. The aforementioned differences between 2023-24 and 2024-25 add up to an increase in expenditure of £11,509.79. All other administration and other costs have been relatively comparable between 2023-24 and 2024-25; when taken together a minor reduction in all remaining 'other payments' between 2023-24 and 2024-25 is noticeable, therefore accounting for a total increase for 'Other Payments' of £9,174 between the two years.
7 Balances Carried Forward	132,142	157,950				VARIANCE EXPLANATION NOT REQUIRED	N/A
8 Total Cash and Short Term Investments	132,142	157,950				VARIANCE EXPLANATION NOT REQUIRED	N/A
9 Total Fixed Assets plus Other Long Term Investments and	6,160	8,035	1,875	30.44%	YES		New items purchased, including IT equipment (laptop; monitor and accessories - total £798.08) and I-Phone and accessories - total £455.32 for x1 new member of staff (Assets and Estates Manager); various items, games and others for Northstowe Community Lounge project (total: 305.67). Remainder of difference primarily various smaller stationery and office equipment such as storage boxes.
10 Total Borrowings	0	0	0	0.00%	NO		N/A

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable