

Notes to the Variances in the end of year accounts 2024/25



Code			
1060	Section 106	Payment of CCTV contribution	Moved to earmarked reserves
1065	CIL	Receipts to be used for agreed capital infrastructure projects	Moved to earmarked reserves
1100	Cemeteries income	Slight reduction in interments in 2024/25	NB one extra purchase and burial for a non resident is £6,200
1200	Grants income	Artist in Residence support	
1201	Sponsorship	Reduction in sponsorship	Offset by increase in contributions 1202. No Principal sponsor for in Bloom in 2024/25
1203	Donations	Includes Farnham Support fund	£7,658 for support Fund £4,275 for Farnham in Bloom.
1204	Bookings/hire	Impact of Christmas Market cancellation because of Storm Darragh	
1205	Ticket Sales	Reflects success of Literary Festival ticket sales	
1207	Sale of Books	Literary Festival	Offset by book purchases (Code 321)
109	Seeds income	Distributor dealt directly with allotment holders this year	Self balancing against code 4614.
1245	Advertising income	Extra advertising achieved for Residents' Guide and for several events.	£9,050 Residents Guide, £4,950 Christmas market, £3,025 for World Craft Town
1910	Interest	Interest rates held up for longer than expected plus extra interest on additional investments eg CIL	
1911	Dividends	Local Authority Property Fund	Offer price at 31/3 £3.01. Mid/NAV £2.82 Bid price £2.78.

4001			Includes some one off costs for 2024/25 related to specifications for new website and extra consultations on website and playground. Plus interim support costs and handover to have consistency in service delivery.
4003/225	Gostrey	Includes Gate widening and improved pathways in 2024/25	Also includes new contracted playground inspections
4003/100	Professional services	Includes triennial trees survey	
4003/350	Craft Town	Includes cost of co-ordinator	
4003/321	Literary Festival	Includes cost of co-ordinator	
4020	Additional staffing	Partly reduced as a result of Storm Darragh and some costs met in salaries	
4030	Staff training	Regularising training for new staff	
4110	Business Rates	Increase as a result of loss of transitional relief	Mainly Council offices
4115	Water charges	Included some corrections for estimated charges.	`
4130	Insurance	Includes both Zurich (general) and Worknest specialist HR and health and safety.	Insurance rate increased last year because of previous claim and new areas covered eg playground etc.
4140	Office costs	Includes elements that could be coded under 4170 (underspent)	
4170	Property maintenance/ refurbishment	Some pathway improvements not delivered as expected within year. Others not delivered by contractors (eg Thames Water)	
4182	Equipment purchase	Higher spend a result of first payment on playground	Committed expenditure relates to Gostrey Playground
4190	CCTV	Some elements delayed during FIP works	
4205	Waste disposal	Budget provision insufficient for current activities and cost increases	

4301	LPG/CNG		Commitment for removal of LPG tank no longer used.
4310	New vehicles	Relates to replacement Goupil	Small van not replaced as expected. Now due 2025.
4400	Stationery	Some costs met under 4140	
4481	Website		Committed expenditure is for new website.
4483	Services Support & Software	More services are on monthly arrangements	Budget provision made for 2025/6
4555	Legal and professional fees	Includes Statutory Challenge (Waverley Lane) Hale Road Cemetery and Old Park Lane planning appeals	
4615	Trees and hedging	Increase as a result of dangerous tree removal	Will be higher in future following triennial tree survey.
4630	Event costs	Code used for Younger people holiday activities	
4641	Christmas Lights	Tender due in 2025	
4643	Christmas Lights 2025	This is provision to go into reserve	Never shows as expenditure as put straight into reserves
4655	Banners	Fewer banners used	Covers costs of putting up and taking down.
4811	Youth Initiatives	Final payment for Participation not yet due	
4815	Hardship fund grants	Funded from donations	Balance is held in earmarked reserves
4821	Elections	Provision to fund elections over four year period	Never shows as expenditure as put straight into reserves
	Transfers to and from Earmarked Reserves	During the year Reserves of £57,361 were used	£72,361 spent from CIL for Gostrey Playground less £15,000 transferred into EMR for elections and Christmas lights.
		£533,741 transferred from CIL /Section 106 receipts less net movement on support fund reserves for year of £2,484	
		Net surplus on year £520,727 less net in-year transfers of £473,896 to EMR leaves working net general fund surplus of £96,831.	

