

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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 green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• variances of £100,000 or more require explanation regardless of the % variation year on year;

• **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

| | 2024/25 £ | 2025/26 £ | 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 | 19,602 | 26,065 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 6,750 | 7,000 | 250 | 3.70% | NO | | |
| 3 Total Other Receipts | 12,569 | 2,405 | -10,164 | 80.87% | YES | | In 24/25 we received £10,602 a 10% share from the sale of our old school buildings, when they were finally sold on the open market in the year. We also received a grant of £500 from DCC towards expenses in relation to the playing field fencing. These amounts have not been received in 25/26. The VAT refund received in 25/26 was higher by £960 mainly due to VAT claimed for works to the playing field in the year. £231 less interest was received in 25/26 than in 24/25 due to drop in interest bank of England rates. |
| 4 Staff Costs | 1,987 | 2,758 | 771 | 38.80% | YES | | The clerks wage increased per hour due to statutory increases accounting for part of the variance. The clerk was also paid an extra £500 in September 2025 for difficulties she said she experienced in preparing the accounts, and the extra hours work it apparently took her to complete them. |
| 5 Loan Interest/Capital Repayment | 842 | 842 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 10,027 | 15,202 | 5,175 | 51.61% | YES | | In 25/26 as part of the terms of sale with DCC when the PC took ownership of the playing field (once the school buildings were sold) the PC needed to put up the boundary fence, this was done in the early part of the year and paid in July 2025 totalling £9,632 net of VAT. Legal fees were incurred in 24/25 to purchase the playing field from the DCC none were paid in 25/26. In 25/26 the parish council incurred clerks expenses totalling £350 whereas there were none in 24/25. A sum of £228 was paid by the clerk to HMRC PAYE due to a penalty notice being sent, this amount has been reclaimed back in 26/27. A new defibrillator costing £750 was purchased in 24/25. £325 less was paid out in community grants in 25/26 than in 24/25. |
| 7 Balances Carried Forward | 26,065 | 16,668 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 26,063 | 16,668 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 25,518 | 24,538 | -980 | 3.84% | NO | | |
| 10 Total Borrowings | 5,289 | 4,098 | -1,191 | 22.52% | YES | | The balance was taken per loan statement as at 31 March 2026 |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable