Explanation of variances – pro forma

Name of smaller authority:	Gressenhall Parish Council
County area (local councils and parish meetings only):	Norfolk

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);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	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	8,223	21,346					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	16,000	16,500	500	3.13%	0	NO		
3 Total Other Receipts	121,317	11,578	-109,739	90.46%	1	YES		£87,314 received 24-25 for play park funding (scheme now complete so no funding in 25-26), £14,985 HMRC VAT received 24-25 (£5,154 VAT received 25-26), £7565.50 NCC PPS received in 24-25 (scheme now complete so no funding in 25-26, £39.52 less receycling received in 25-26, £131.61 refund received in 24-25 towards SAM 2 batteries, £500 more precept received 25-26, £250.00 more Community Car Funding received in 25-26, £35.63 more grounds funding received 25-26, £6 more allotment rent received in 25-26
4 Staff Costs	5,030	3,795	-1,235	24.55%	1	YES		Change of clerk in June 2025 - reduction in salary costs and HMRC PAYE - les £1235
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	NO		
6 All Other Payments	119,164	37,485	-81,679	68.54%	1	YES		£705.21 *more* grass and tree maintenance, £2633 contingency spend on play area specialist inspection, pest control and DBS checks, £18,157 one off cost in 24-25to resurface the Green no spend in 25-26. £22040.96 *more* spend on Play Park phase 2 equipment. £259 *more* spend on bin contract. £350 increase in donations. £374.98 increase in insurance costs due to play park equipment phase 2. £186.06 cost of replacement defibrillator battery. £48 increase in bank charges. £104.general increase in costs - room hire, training subscription, monthly play area costs & ICO cost. £247.20 *less* spend on annual safety check on play park due to specialist inspection. £196.48 *less* training costs.£217 less spend on Community Car Scheme
7 Balances Carried Forward	21,346	8,144					VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	21,346	0					VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	157,301	157,301	0	0.00%	0	NO		
10 Total Borrowings	0	0	0	0.00%	0	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable