

Explanation of variances – pro forma

Name of smaller authority: **Sporle with Palgrave 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);
- 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 <u>(must include narrative and supporting figures)</u>
1 Balances Brought Forward	9,994	21,946				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	35,387	37,501	2,114	5.97%	NO		
3 Total Other Receipts	13,366	806	-12,560	93.97%	YES		In 2024/2025 there was a £7,000 grant towards the Neighbourhood Development Plan, no grant received in 25/26. £88.70 less bank interest received in 25/26 compared to 24/25. £205.23 less recycling reclaims in 25/26 compared to 24/25. £67.50 income from neighbouring Parish towards a SAM2 repair received in 24/25, not received in 25/26. £5158.62 VAT return processed and received in 24/25, no VAT return processed in 25/26.
4 Staff Costs	11,509	13,835	2,326	20.21%	YES		Clerk received national NJC annual payrise. £1294.41 additional pension contributions paid in 25/26 as there was a permanent Clerk for the full year. In 24/25 there was a locum for a period of 5 months where no pension contributions were paid.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	25,293	9,978	-15,315	60.55%	YES		The Neighbourhood Plan had funding and payments of £6263.96 in 24/25, due to no funding streams being available in 25/26 only £1351.10 was spent on the Neighbourhood Plan in 25/26. In 24/25 £6451.68 was spent on streetlight electricity and maintenance, due to updated the details with UKSMO, a refund was issued for streetlight electricity meaning payments for streetlights in 25/26 was actually a credit of -£603.24. Village Maintenance plans for 25/26 were delayed due to the vounteer group being unavailable to progress projects, therefore £1826.97 less was spent in 25/26 on Village Maintenance which will be carried forward into 26/27 to be completed including bench & noticeboard refurbishments, playground maintenance & installation of a footpath.
7 Balances Carried Forward	21,945	36,440				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	21,946	36,440				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	253,758	253,758	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable