

High Easter Parish Council
Variance Analysis 2025/26

Section 1	2023/24 £	2024/25 £	2025/26	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 1 <i>B/Fwd</i>	32,551	40,878	45,563	8,327	26	
Box 2 <i>Precept</i>	21,000	22,500	23,500	-1,000	4	Inflationary increase to cover service cost increases
Box 3 <i>Other Receipts</i>	13,603	9,918	37,000	27,082	273	+£2k Seated exercise class fully funded by grants (25/26) +£10k Essex County Council grant for play area extension +£8k Essex County Council hedge cutting grant paid twice to bring up to date +£17k Love Your Bus grant vfrom Essex County Council
Box 4 <i>Staff Costs</i>	3,849	4,055	4,984	929	23	Salary increases in line with NALC/SLCC agreements
Box 5 <i>Loan Interest/ Cap Rep</i>	0	0	0	0	-	
Box 6 <i>Other Payments</i>	22,428	23,678	37,531	13,853	59	+£33k increase in Playground spending (payment made in new FY 26/27) +£0.3k increase in costs for green waste service +£3k VAS sign
Box 7 <i>Balances C/Fwd</i>	40,878	45,563	63,548	17,985	39	
Box 8 <i>Cash & Short Term Invest</i>	40,878	45,563	63,548	17,985	39	
Box 9 <i>Fixed Assets & Long Term Assets</i>	76,005	79,005	122,507	43,502	55	Purchase of new playground extension
Box 10 <i>Borrowings</i>	0	0	0	0	-	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because High Easter parish council has a reserves policy. It earmarks reserves for the replacement of equipment/surfacing and additions for the play area, the reserve is £40k with works planned for a new area in 2025/26 and the payment going out in the new FY 26/27					