

Explanation of variances – pro forma

Name of smaller authority: High Roding Parish Council
County area (local councils and parish): Essex

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	26,305	27,895				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,142	24,637	495	2.05%	NO		
3 Total Other Receipts	1,980	24,092	22,112	1116.77%	YES		The difference can be accounted for by way of receipt of a grant from UK National Lottery of £20,000, a one of Community grant from UDC of £1,871.87, and an ECC Locality Grant for £1,200, as well as an additional £166.66 in bank interest. A refund for defibrillator pads of £331.20 was also received from Imperative training.
4 Staff Costs	7,489	7,729	240	3.20%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	17,043	24,436	7,393	43.38%	YES		•An overspend on Insurance of £76.72 (actual of £637.72 versus a budget of £560). When budgeting this Council estimated for a £40 increase which was similar to previous years, however the cost of Clear Councils Insurance was increased by £77.72. •An overspend on UDC Skip collection of £682.00. This was due to the fact that both the invoices for 2024 and 2025 were paid in the same financial year. •An overspend of £1,040.00 on tree works. This was due to the tree survey and works being £800 more expensive than originally budgeted for. Also, an unforeseen expense of £300 was spent on the removal of a dead tree on Little Sears land. •An overspend of £441.85 on Streetlighting. This overspend was due to an unforeseen expense of £508.94 for the repairs to a the broken Broadfield Streetlight. •An overspend of £4,643.20 on Playground. This overspend was due to repairs to the zipwire at a cost of £1980.57, the filling of the wetpoor on both the slide and cradle swing at a cost of £1,667 and the purchase of a teen shelter at a cost of £2,180.00. •There were no budgeted items for any S137 payments. However purchases were made under this heading leading to an overspend of £256.87. This was due to the reimbursement to a Parishioner of £235 for a defibrillator training event as well as a reimbursement of £21.87 to the Clerk for the purchase of decorations for the Remembrance Sunday event.
7 Balances Carried Forward	27,895	44,459				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,895	44,459				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	73,112	74,588	1,476	2.02%	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