

Explanation of variances – pro forma

Name of smaller authority: **Toppesfield Parish Council**

County area (local councils and parish meetings only): **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	36,082	34,549					
2 Precept or Rates and Levies	17,750	18,750	1,000	5.63%	NO		
3 Total Other Receipts	8,627	4,754	-3,873	44.90%	YES	In previous year grants totalling £2972 were received - no grants were received this financial year. VAT reclaim was down by £1464, no refund of £57 from EDF but increased payment from Essex County Council and Braintree District Council for verge cutting and street scene scheme of £109, payment from Network one £76 received and a repayment of £435 received. Therefore £2972 - £1464 - £57 + £109 + £76 + £435 = £3873 difference	
4 Staff Costs	9,177	9,471	294	3.21%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	17,733	14,851	-2,882	16.25%	YES	event spending increased by £1221.36 as more events were put on by the council, Dr Car service spending was up by £115, grant of £1000 was made, payments under miscellaneous made £527, membership fees increased by £34, playing field cutting increased by £60, maintenance costs went up by £107, Insurance increased by £141 and printing costs increased by £133. However Neighbourhood plan costs reduced by £5273, Section 137 costs reduced by £345, electric cost reduced by £10, Stationary down by £32, Meeting expenses were down by £18 and training costs were down by £544. Therefore £1221 + 115+1000+527+34+60+107+141+133 - 5273-345-10-32-18-544 = £2884 difference (£2 diff in roundings).	
7 Balances Carried Forward	35,549	33,730				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	34,549	3,473				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	682,724	683,749	1,025	0.15%	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