

Explanation of variances – pro forma

Name of smaller authority: Wickham Bishops Parish Council

County area (local councils and parish meetings only):

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	20,202	12,820				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,530	24,530	2,000	8.88%	NO		
3 Total Other Receipts	2,037	2,131	94	4.61%	NO		
4 Staff Costs	15,612	12,250	-3,362	21.53%	YES		2024/25 included £5,000 Pension cessation deficit, £10,429 Salary & £182 NI/Tax. 2025/26 includes £11,188 Salary, £1,061 NI/Tax.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,337	12,185	-4,152	25.41%	YES		See attached sheet for Box 6 Variation Explanation
7 Balances Carried Forward	12,820	15,046				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,820	15,046				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	32,668	36,396	3,728	11.41%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Wickham Bishops Parish Council

Full breakdown of Box 6 (All Other Payments) for 2025/26

Budget headings showing greatest variation	2024/25	2025/26	Explanation of variation
Printing & Postage	£434.14	£193.34	Efforts made to reduce expenditure
Venue Hire	£945.00	£720.00	Less Planning Committee Mtgs due to reduced number of Planning Applications received
Streetlighting Maintenance	£224.00	£120.00	No maintenance required in 25/26, just Annual Maintenance Fee of £120
War Memorial	£457.97	£334.19	Less maintenance required in 25/26
Remembrance Day Event	£763.99	£176.16	Road closure company broke down en route and didn't fulfill obligations
Audit	£170.00	£470.00	Requirement for external audit due to income/expenditure over £25k
Grasscutting	£837.08	£1,075.00	Increased number of cuts due to weather, plus some roadside vegetation cuts
New Litter Bin	£430.91	£0.00	Purchase of litter bin, including maintenance fee for 1 year
Housing Needs Survey	£718.00	£0.00	One-off Housing Needs Survey
Planning Appeal	£3,300.00	£0.00	Professional help with Planning Appeal for 50 dwellings, land rear of 9 Church Road
Highways H-bar markings	£0.00	£120.00	H-bar markings to protect driveways and provide passing places
Six Walks Footpath Booklet	£0.00	£950.00	Printing of new booklet
Totals	£8,281.09	£4,158.69	A difference of £4,122.40