Explanation of variances – pro forma

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

County area (local councils and | Gloucestershire

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	17,082	24,199				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	14,500	15,000	500	3.45%	NO		
3 Total Other Receipts	5,462	3,321	-2,141	39.20%	YES		In 2024/25 the council received a CIL payment of £3876.26 and a VAT refund of £1585.48 whereas in 2025/26 the council received a CIL payment of £2258.08, a VAT refund of £1052.05 and a training contribution of £11.22
4 Staff Costs	4,598	4,707	109	2.37%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,247	5,127	-3,120	37.83%	YES		In 2024/25 the council spent £130.50 on payroll £3061.12 on grounds maintenance, £1336.08 on Maintenance of Parish Assets, £372.00 on playground inspections, £572.57 on insurance, £1522.50 on planning consultant, £136.50 on village hall hire, £446.11 on dues and subscriptions, £174.88 on website, £414.72 on Scribe, £22.24 on RBL, £38.68 clerks expenses. In 2025/26 the council spent £197.40 on payroll, £169.57 clerks expenses, £35 on training, £2326.40 on grounds maintenance, church yard maintanance £400, playspace inspecitions £679, Insurance £570.29, bank charges £51, Scribe Accounts £414.72, website £144, £474 play space inspections,
7 Balances Carried Forward	24,199	32,686				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	24,199	32,686				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	111,608	113,808	2,200	1.97%	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