

Explanation of variances – pro forma

Name of smaller authority: **Witham St Hughs Parish Council**

County area (local councils and **Lincolnshire**)

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	409,355	456,592				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	117,616	146,833	29,217	24.84%	YES		Additional member of staff salary £5000, Balance pond clearance £5300, maintenance of Play parks & open spaces £15,000. Legal fees to cover adoption transfers of developer areas in the village £4000
3 Total Other Receipts	95,132	86,623	-8,509	8.94%	NO		
4 Staff Costs	52,804	67,214	14,410	27.29%	YES		New LGPS Pension adopted contributions. £7500. Additional Member of Staff £5000. 5 x staff pay rises. £2000.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	112,708	224,535	111,827	99.22%	YES		Balance pond clearance £6000, Footpath repairs £93000. New piece of play equipment £13000
7 Balances Carried Forward	456,592	398,300				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	456,429	396,260				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	145,916	172,690	26,774	18.35%	YES		New Piece of play equipment £13000, Solar Panels £12500 Planter £1200
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable