Explanation of variances – pro forma

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

County area (local councils and parish meetings only): **Yorkshire**

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	26,636	28,255				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,190	22,930	1,740	8.21%	NO		
3 Total Other Receipts	8,366	9,866	1,500	17.93%	YES		The variance is made up of the following differences between 2024 and 2025: Increased income in 2025 from Grants £928, Bank interest £23, VAT recovered £793, Allotment income £367, and donations £40. Less Decreased income in 2025 from hanging basket sponsorship £651.
4 Staff Costs	8,710	11,727	3,017	34.64%	YES		The variance is due to an increase in the Clerks salary as a result of a re-evaluation of the Clerks hours and salary scale by the Staff Committee effective from January 2024. The Clerks hours were increased by 2 hours per week (£1830/yr). The Clerks was moved up 4 points on the salary scale, resulting in an increase of £1187/yr.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,227	26,324	7,097	36.91%	YES		The variance is made up of the following differences between 2024 and 2025: Increased spend on playarea equipment & general maintenance £6180, Planters & trees £3121, room hire £135, subscriptions £61, allotments £150, Insurance £49, Training £328, admin/sundries £62 and S137 donations £1000. Less Decreased spend on office costs £142, Equipment/assets/project works £3847.
7 Balances Carried Forward	28,255	23,000				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	28,255	23,000				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	163,151	163,241	90	0.06%	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