Explanation of variances – pro forma

Name of smaller authority: **Ninfield 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	261,755	158,977				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	64,000	64,000	0	0.00%	NO		
3 Total Other Receipts	2,925	151,637	148,712	5084.17%	YES	Account with CCLA opened interest received increased by £4,403 from last year. Sports club hire decreased by £710 due to only one cricket club playing. £58,740 in CIL money received, £86,274 in S106 money received.	
4 Staff Costs	20,440	21,378	938	4.59%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	149,263	46,011	-103,252	69.17%	YES	£109,781 spent on new playground equipment last year. Finger post refurbishment increased £1,191 this year. A new flagpole to replace condemed flagpole £1895 this year. Increase in Grass Cutting £4239. Reduction in spent on equipment £458. Reduction in cleaning supplies £272. The remaining £66 is a result of multiple small differences.	
7 Balances Carried Forward	158,977	307,225				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	158,269	302,968				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	294,191	294,471	280	0.10%	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