

**Explanation of variances 2025/26 – pro forma**

Name of smaller authority: **Broughton Parish Council**  
 Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

|                                                                  | 2026    | 2025    | Variance | Variance | Explanation Required? |    | DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN                                                                                                                                                                                                                                                                                                                                                       | Explanation (must include narrative and supporting figures)<br>Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates |
|------------------------------------------------------------------|---------|---------|----------|----------|-----------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | £       | £       |          |          | £                     | %  |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| 1 Balances Brought Forward                                       | 112,735 | 85,495  |          |          |                       |    | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                   |
| 2 Precept or Rates and Levies                                    | 35,261  | 37,116  | -1,855   | 5.00%    | NO                    | NO |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| 3 Total Other Receipts                                           | 9,155   | 94,739  | -85,584  | 90.34%   | YES                   | NO | A large scale play area project was undertaken by Broughton Parish Council in 23/24-24/25. This resulted in both grants being received and a higher than normal VAT recovering on the expenses. In 24/25 grants of £50,832.21 was received, along with a VAT refund of £30,045.63. This is greater than the corresponding costs in 25/26 which were £0 grants, and VAT refund of £200.56                  |                                                                                                                                                                                                                                                                                   |
| 4 Staff Costs                                                    | 9,235   | 8,638   | 597      | 6.91%    | NO                    | NO |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| 5 Loan Interest/Capital Repayment                                | 0       | 0       | 0        | 0.00%    | NO                    | NO |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| 6 All Other Payments                                             | 16,606  | 95,976  | -79,370  | 82.70%   | YES                   | NO | As per the above the playground costs in 24/25 were (£85290) in 25/26 they were only £4400 as the play area upgrade project is now completed                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   |
| 7 Balances Carried Forward                                       | 131,310 | 112,735 | 18,575   | 16.48%   | YES                   | NO | The Parish Council budgeted in 24/25 for some additional play area ancillary works that have not been completed at this stage (this capital is being carried forward for play area works in the 25/26 financial year). The precept for 26/27 has been reduced to reflect that the capital the Parish Council holds has been increased, and to prevent any additional financial burden on local residents. |                                                                                                                                                                                                                                                                                   |
| 8 Total Cash and Short Term Investments                          | 131,310 | 112,735 | 18,575   | 16.48%   | YES                   | NO | As above                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                   |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 53,191  | 53,191  | 0        | 0.00%    | NO                    | NO |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |
| 10 Total Borrowings                                              | 0       | 0       | 0        | 0.00%    | NO                    | NO |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                   |