

Explanation of variances – pro forma

Name of smaller authority: **BUXTED PARISH COUNCIL**
 County area (local councils and): **EAST SUSSEX**

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	350,893	708,088					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	123,606	129,786	6,180	5.00%	NO		
3 Total Other Receipts	370,358	17,530	-352,828	95.27%	YES		In 2025-2026 BPC received £271,808 LESS in assets sold than when compared with 2024-2025. In 2025-2026 BPC received £83,132 LESS in CIL funds than when compared with 2024-2025. In 2025-2026 BPC received £50 LESS in recreation ground hire than when compared with 2024-2025. In 2025-2026 BPC received £2762 LESS in miscellaneous income than when compared with 2024-2025. In 2025-2026 BPC received £42 MORE in VAT on receipts than when compared with 2024-2025. In 2025-2026 BPC received £1663 MORE in VAT repaid by HMRC than when compared with 2024-2025. In 2025-2026 BPC received £15 MORE in High Hurstwood field hire than when compared with 2024-2025. In 2025-2026 BPC received £160 MORE in Buxted allotment deposits than when compared with 2024-2025. In 2025-2026 BPC received £3045 MORE in interest than when compared with 2024-2025.
4 Staff Costs	64,477	76,126	11,649	18.07%	YES		There are two members of staff who were given pay increases at their last appraisal. This meant that in 2025-2026 £8834 MORE was paid in Clerks salary when compared with 2024-2025, and £2,815 MORE was paid in pension contributions than when compared with 2024-2025.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	72,292	104,955	32,663	45.18%	YES		In 2025-2026 BPC spent more on the following items than when compared to 2024-2025: £10,670 for oak framed bus shelter £1878 on allotments costs £14,532 more on play area repairs £450 more on dog bin emptying costs £4,462 on grants £340 more on insurance costs £314 more on stationery/post etc
7 Balances Carried Forward	708,088	674,323					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	708,088	674,323					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	136,625	153,784		12.56%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)