

Explanation of variances – pro forma

Name of smaller authority: Brundall Parish Council
County area (local councils and): Norfolk

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;

	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	274,272	264,807				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	162,620	173,820	11,200	6.89%	NO		
3 Total Other Receipts	243,423	148,549	-94,874	38.97%	YES		CIL 2024/25 £3,915, 2025/26 £83,941. Sale of fence panels 2024/25 £300. Legal fees refund 2025/26 £13,609. Grants received for pavilion build 2024/25 £209,114, 2025/26 £11,896. Neighbourhood Plan grant 2024/25 £1,800, 2025/26 £4,500. Grant for goals 2024/25 £560. Delegated grass cutting grant 2024/25 £4,061, 2025/26 £4,225. Bus stop refurbishment grant 2025/26 £800. Grant to build a pond 2025/26 £5,000. Recharge of grass cutting 2025/26 £574. Advertising in newsletter 2025/26 £774. Claim on insurance to replace 2 streetlights 2024/25 £3145. Allotment rents 2024/25 £2,469, 2025/26 £2,544. Cemetery income 2024/25 £5,640, 2025/26 £8,278
4 Staff Costs	73,792	85,460	11,668	15.81%	YES		From July 2025 the Council employed a handyman who was previously a contractor. Staff salaries 2024/25 £46,819, 2025/26 £55,103. PAYE & NI 2024/25 £10,795, 2025/26 £13,822. Pension 2024/25 £16,178, 2025/26 £16,535
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	341,716	111,678	-230,038	67.32%	YES		Professional advice 2024/25 £10,762, 2025/26 £350. Newsletter printing 2025/26 £700. Neighbourhood Plan 2025/26 £2,912. Handyman 2024/25 £6,876, 2025/26 £2,442. Refuse collection 2024/25 £1,723, 2025/26 £3,084. CIL grant 2025/26 £5,000. Grass cutting 2025/26 £1,432. Village gate signs 2024/25 £3,508. Sports Hub pavilion build and running costs 2024/25 £261,791, 2025/26 £23,290. Purchase & installation of goal posts 2024/25 £775, 2025/26 £1,250. Land repairs & maintenance 2024/25 £1,846, 2025/26 £3,007. Purchase of noticeboard 2024/25 £3,987. Additional grass cutting 2024/25 £445, 2025/26 £486. Delegated grass cutting 2024/25 £3,559, 2025/26 £3,902. General tree management 2024/25 £820, 2025/26 £565. Play equipment 2024/25 £125, 2025/26 £12,168. Boardwalk repairs 2024/25 £1,395, 2025/26 £2,386. Memorial Hall grass cutting 2024/25 £1,040, 2025/26 £1,350. Memorial Hall play equipment 2025/26 £4,380.
7 Balances Carried Forward	264,807	390,038				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	259,275	386,704				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,574,714	1,681,652	106,938	6.79%	YES		Addition of 2 items not included on the schedule in 2024/25: Sports Hub car park £50,000, Klargester waste system £55,000. 2025/26 purchase of 3 laptops costing £445, £445, £395 and a trailer for staff use £650.
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable