

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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	41,935	42,848				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,417	21,747	13,330	158.37%	YES	For some years Fleggburgh Parish Council's Precept had been at a low level when compared to neighbouring Parish Councils of Filby, Mautby, Repps, Rollesby, Stokesby and Thurne. For 24/25 Fleggburgh Parish Council's Precept for Tax Band D was £19.70p compared to £64.78p for these surrounding villages. It was decided when setting the 25/26 Precept to allocate more funds for work on green spaces and to subsidise the Parochial Church Council landscape maintenance to compensate for the freezing of the Borough Council's concurrent functions grant. It was also necessary to accumulate funds to enable essential car park at Village Hall maintenance to be supported. In addition at the time of the budget and precept setting it was known that the Clerk would be resigning on 31 March 2025. It was anticipated that this might result in a locum being employed at a higher cost than a permanent clerk unless a replacement could be in post without an interregnum. Higher Employer National Insurance costs were anticipated. All of the above factors resulted in a prudent budget setting exercise and an increase in the Precept of £13,330. Parishioners were supportive recognising the need to keep footpaths accessible and support Fleggburgh's community facilities.	
3 Total Other Receipts	16,708	20,195	3,489	20.88%	YES	TOTAL OTHER RECEIPTS included in 25/26 receipts are grants received for bus shelters and cycle stands of £13,217 (24/25 nil). Included in 25/26 is a grant for electrical safety testing of £1,000 (24/25 nil). In 25/26 no VAT has been reclaimed whereas in 24/25 £3,922 was reclaimed. In 25/26 no grant for Neighbourhood Plan was received whereas in 24/25 £6,620 was received. Aggregating the above categories gives 25/26 income of £14,217 and 24/25 income of £10,541. The increase in Total Other Receipts is £3,489 and the above receipts explains £3,676 (14,217 minus 10,541) increase in total receipts. The above figure is reduced by £187 recycling income in 24/25 versus no recycling income in 25/26 as scheme had terminated.	
4 Staff Costs	7,232	7,190	-42	0.58%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,978	20,338	3,360	19.79%	YES	Gateway signs were purchased costing £3,765 in 25/26. Comparative in 24/25 was £nil. Cycle stands were purchased and installed at Village hall at a cost of £1,475 in 25/26. Comparative for 24/25 was £nil. Due to storm damage trees owned by Fleggburgh Parish Council were assessed by an arboriculturalist and maintenance work including felling was undertaken at a cost of £1,350 in 24/25 tree work costing £450 was undertaken. Fleggburgh Parish Council (FPC) required an external audit from PKF Littlejohn due to £25,000 income trigger for first time. Audit costs in 25/26 were £385 versus £120 in 24/25. A new Clerk was appointed on 1 April 2025 and training costs and home working costs and admin costs were £756 in 25/26 versus £273 in 24/25. The previous Clerk had a number of Parish Clerk roles and was able to split these type of costs over a number of Councils. The current FPC Clerk only works for FPC. The Council ran electrical safety workshops in 25/26 and these cost £244. None was run in 24/25. These increases were offset by cost reductions as follows in Other Payments. The Neighbourhood Plan expenditure was £900 less in 25/26 compared to 24/25. No maintenance costs were incurred in respect of the Fleggburgh Common track and hedges as the work was undertaken by the Community Payback Scheme run by the Ministry of Justice at zero cost to FPC. In 24/25 £520 was spent on the Common Track. A reduction in unclaimed input VAT of £1,220 was recorded in 25/26. In 25/26 grass cutting and footpath maintenance were kept at the same or a higher standard but due to contractor changes costs fell by £870 as FPC used some different contractors for some elements of the work and lower costs resulted. The net increase of these elements of Other payments is £3,622 and the above explanations signal the most material changes when comparing the two years.	
7 Balances Carried Forward	42,848	57,262				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	42,848	57,262				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,926	36,541	8,615	30.85%	YES	Opening tangible fixed assets balance £27,926 plus additions of bike stands of £1,475 and of Village Gateway Signs of £7,530. Permanent diminution in value resulting in write off of £390 in respect of FPC Noticeboards as one no longer in use and one in need of major refurbishment (in both cases no economic useful life remaining). This explains the opening to closing balances movement.	
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable