

Explanation of variances 2025/26 – pro forma

Name of smaller authority: **Slaugham 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? Is > 15%	Explanation Required? Is > £100,000	Explanation (must include narrative and supporting figures) 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	76,078	83,458					Explanation of % variance from PY opening balance not required - Balance brought forward agrees																																																		
2 Precept or Rates and Levies	170,000	139,000	31,000	22.30%	YES	NO	The increase in the precept from £139,000 in 2024/25 to £170,000 in 2025/26 was primarily due to the Council's decision to strengthen its Ear Marked Reserves (EMRs) in preparation for several major projects scheduled for delivery during 2025/26. These projects relate to the enhancement and long term maintenance of key community assets and infrastructure. In addition, the Council has allocated funding to meet the ongoing management and continued maintenance requirements of its existing assets, in line with its statutory responsibilities and asset management plan. The variance therefore reflects planned and approved movements into EMRs and the need to ensure adequate provision for future liabilities, rather than an increase in day to day operational expenditure.																																																		
3 Total Other Receipts	3,544	22,955	-19,411	84.56%	YES	NO	<table border="1"> <thead> <tr> <th></th> <th>Last Year</th> <th>This Year</th> <th>Variance</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Allotments Rents Handcross</td> <td>-563</td> <td>200</td> <td>763</td> <td></td> </tr> <tr> <td>Allotments Rents Warninglid</td> <td>-300</td> <td>200</td> <td>500</td> <td></td> </tr> <tr> <td>Petanque Club Rent</td> <td>500</td> <td>500</td> <td>0</td> <td>0.00</td> </tr> <tr> <td>Wayleave Rent</td> <td>118</td> <td>0</td> <td>-118</td> <td>-100.00</td> </tr> <tr> <td>Mac Hall Changing Rooms</td> <td>1,185</td> <td>1,835</td> <td>650</td> <td>54.85</td> </tr> <tr> <td>Polling Station Income</td> <td>800</td> <td>0</td> <td>-800</td> <td>-100.00</td> </tr> <tr> <td>S106 Income</td> <td>19,949</td> <td>0</td> <td>-19,949</td> <td>-100.00</td> </tr> <tr> <td>Interest</td> <td>1,266</td> <td>809</td> <td>-457</td> <td>-36.10</td> </tr> <tr> <td></td> <td>22,955</td> <td>3544</td> <td>-19411</td> <td>-84.56</td> </tr> </tbody> </table>		Last Year	This Year	Variance	%	Allotments Rents Handcross	-563	200	763		Allotments Rents Warninglid	-300	200	500		Petanque Club Rent	500	500	0	0.00	Wayleave Rent	118	0	-118	-100.00	Mac Hall Changing Rooms	1,185	1,835	650	54.85	Polling Station Income	800	0	-800	-100.00	S106 Income	19,949	0	-19,949	-100.00	Interest	1,266	809	-457	-36.10		22,955	3544	-19411	-84.56
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4 Staff Costs	68,414	61,186	7,228	11.81%	NO	NO																																																			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO																																																			
6 All Other Payments	94,702	108,149	-13,447	12.43%	NO	NO																																																			
7 Balances Carried Forward	86,506	76,078	10,428	13.71%	NO	NO																																																			
8 Total Cash and Short Term Investments	73,073	81,083	-8,010	9.88%	NO	NO																																																			
9 Total Fixed Assets plus Other Long Term Investments and Assets	1,850,790	1,849,570	1,220	0.07%	NO	NO																																																			
10 Total Borrowings			0	0.00%	NO	NO																																																			