

Explanation of variances – pro forma

Name of smaller authority: CATFIELD PARISH COUNCIL
County area (local councils and parish meetings only):

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	17,807	32,115				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,000	25,200	1,200	5.00%	NO		
3 Total Other Receipts	5,771	24,475	18,704	324.10%	YES		Increase due to 2 grants received as contribution toward the cost of new Playground. £20,000 received from the National Lottery on 10th October and £2000 received from The Clarke Charitable Settlement on 21st January 2026.
4 Staff Costs	8,163	9,457	1,294	15.85%	YES		Following the Clerk's annual review, the staffing committee agreed that the Clerk's role has increased over the last year and that the pay grade should reflect this. The pay grade was increased to LC2 (substantive benchmark range) level 25 from level 19.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,300	15,542	8,242	112.90%	YES		Increase due to purchase of a new Bus Shelter (£5,500 payment to Westcotec Ltd on 30th July 2025) and new disabled parking bay at the Village Hall (£2275 payment to Norse Eastern Ltd on 25th June 2025). Grass cutting contract (Garden Guardian) increased by £536 from previous year (total cost up from £1860 to £2396 paid 17th December 2025).
7 Balances Carried Forward	32,115	56,791				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	32,115	56,791				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	97,847	103,346	5,499	5.62%	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