

Explanation of variances – pro forma

Name of smaller authority: **Strumpshaw Parish Council**

County area (local councils and parish meetings only): 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);
- 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 £5,500,000

	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	44,894	55,828				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,850	14,115	1,265	9.84%	NO		
3 Total Other Receipts	33,521	29,518	-4,003	11.94%	NO		
4 Staff Costs	7,072	7,175	103	1.46%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	28,365	18,416	-9,949	35.07%	YES		<p>(Cost Centres) 1. Allotments — £740.65 Increase The prior year contained no expenditure. The 2025/26 budget includes planned works for external painting of allotment storage sheds, minor repairs, and replacement equipment. This represents a one-off investment to maintain asset condition.</p> <p>2. Buckenham Wood Operation & Maintenance — £799.61 Increase The increase reflects required repairs to worn steps within Buckenham Wood. These works were not needed in the previous year and therefore represent a timing-related variance rather than an ongoing cost increase.</p> <p>3. Community Hall Improvement & Development — £1,880.49 Decrease The prior year included £1,900 of drainage repair works for the Community Hall. These were one-off capital-type improvements and are not repeated in 2025/26, resulting in a significant reduction.</p> <p>4. Community Hall Operations & Maintenance — £1,708.52 Decrease The previous year included internal redecoration costs (approximately £1,500), which are undertaken every 2–3 years. No equivalent cyclical maintenance is scheduled for 2025/26, leading to a planned reduction.</p> <p>5. Neighbourhood Plan — £6,183.41 Decrease Consultancy fees were substantially higher in the prior year due to intensive work phases. As the project progresses toward referendum, the level of consultancy support required reduces, resulting in a lower budget requirement.</p> <p>6. Parish Council Administration (excluding staff costs) — £160.52 Increase This reflects normal inflationary movement and minor increases in operational expenditure. No material changes in service levels or activities.</p> <p>7. Parish Council Services — £2,625.43 Decrease The prior year included a one-off payment of £3,700 to Highways for a new footway. With no comparable project in 2025/26, the budget reduces accordingly.</p> <p>8. VAT — £747.44 Increase The increase corresponds to changes in the underlying expenditure profile and timing of reclaimable VAT. It reflects the VAT implications of the specific projects undertaken rather than a structural change.</p> <p>Overall Position — £9,949.63 Decrease 2025/26 The total budget reduction is primarily driven by the completion of several one-off projects in the prior year (Community Hall drainage, redecoration, Highways footway contribution, and Neighbourhood Plan consultancy peaks). The 2025/26 budget reflects a return to normal operational levels with only essential maintenance and project activity. (Please see attached Cost Centre Year Comparison Summary Report and listing of payments for each cost centre and years)</p>
7 Balances Carried Forward	55,828	73,870				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	55,828	73,870				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	72,822	72,997	175	0.24%	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

Strumpshaw Parish Council
Cost Centre Year Comparison Summary
All Cost Centres and Codes

Code Title	Receipts (Current Year)		Payments (Current Year)		Receipts (Last Year)		Payments (Last Year)	
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Allotments								
Allotment rental income	96.00	52.50			82.50	126.25		
Allotment Grant income								
Allotment S106 income								
Allotment other income								
Allotment reserve - general				595.00				
Allotment reserve - earmarked								
Allotment Shed maintenance								
Allotment shed purchase								
Allotment maintenance								
Allotment Equipment				145.65				
SUB TOTAL	96.00	52.50		740.65	82.50	126.25		
Buckenham Wood Improvement & Developmen								
BWD Green Infrastructure grant								
BWD grants		3,440.00						
BWD donations income								
BWD other income								
BWD reserve - general								
BWD reserve - earmarked								
BWD Notice Boards								
BWD Cycle Stands								
BWD Improvements to paths and clearing sycamo								
SUB TOTAL		3,440.00						
Buckenham Wood Operation & Maintenance								
BW Operational Reserve - general								
BW operational reserve - earmarked				177.50				
BW Dog Bin Emptying & Maintenance			380.00	394.25			360.00	473.80
BW Hedge cutting			130.00				121.00	
BW Grant Payments to others (BADCOG)			250.00	250.00			250.00	250.00
BW general maintenance			800.00	701.66			800.00	
SUB TOTAL			1,560.00	1,523.41			1,531.00	723.80
CH Improvement & Development								
CHD grants								
CHD Reserve - general								
CHD Reserve - earmarked								1,900.00

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	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
CHD New Equipment			1,641.00	132.74			4,011.11	113.23
CHD Outside Furniture								
CHD Outside Lighting								
CHD North Boundary Fence								
CHD Hall Storage Shed								
CHD Boundary fences and grass								
SUB TOTAL			1,641.00	132.74			4,011.11	2,013.23
CH Operation & Maintenance								
CH Deposit - Ad hoc Users						50.00		50.00
CH Hire Charges - Ad Hoc Users	1,000.00	1,364.50			535.00	1,563.00		
CH Hire Charges - Regular Users	11,000.00	15,674.58			10,600.00	14,394.57		
CH Storage Charges	104.00	75.00			104.00	65.00		
CH Events organised by CHC	1,000.00	1,310.79			1,500.00	1,313.05		82.35
CH Additional Services		87.00				61.30		
CH Partner Services								
CH Grants Income								
CH S106 Income								
CH Operational Reserve - general								
CH Operational Reserve - earmarked								
CH Cleaning Charge						27.00		
CH Bank Interest Incom		764.39						
CH Electricity			1,000.00	993.92			1,200.00	844.86
CH Sewerage			300.00	255.91			350.00	175.64
CH Water			220.00	204.50			200.00	126.59
CH Broadband			330.00	301.11			300.00	228.82
CH Insurance			650.00	658.91		176.39	760.00	1,277.30
CH PAT Inspections			110.00	338.50			100.00	38.50
CH Defibrillator Servicing			165.00				150.00	135.00
CH Fire Alarm & Em Lighting Servicing & Maint			500.00	758.60			420.00	214.60
CH Air Source Heat Pump Servicing & Maint			220.00	140.00			200.00	140.00
CH Intruder Alarm Servicing & Maint			220.00	106.57			200.00	83.41
CH Misc Equipment Repairs			660.00				600.00	60.19
CH Misc Equipment Replacement			330.00	78.62			300.00	342.15
CH Bleed Bag								120.00
CH Cleaner			1,650.00	1,188.00			1,500.00	1,161.00
CH Antimicrobial Spraying								
CH Cleaning Consumables			275.00	203.75			250.00	144.55
CH Sanitary Unit			60.00				55.00	

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	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
CH Window Cleaner			400.00	168.00				140.00
CH IT Costs			200.00	12.99			100.00	259.98
CH Film Licence and DVDs							400.00	
CH Scribe Booking			500.00	417.60			500.00	417.60
CH Subscriptions			33.00				30.00	
CH Committee Training			300.00				300.00	
CH Cloud Storage			100.00					
CH Organised Events			1,000.00	447.32			1,000.00	431.02
CH Redecoration							2,000.00	1,532.02
CH Misc stationery			120.00	10.82			120.00	
CH Carbon Offset			80.00				72.00	
CH Bank Monthly Charge				18.79				
CH strimming & grass cutting			550.00	450.00			500.00	540.00
CH grounds maintenance consumables			165.00	101.29			150.00	70.13
CH outside maintenance			500.00	54.48			750.00	
CH misc spend			100.00	5.83			120.00	8.32
SUB TOTAL	13,104.00	19,276.26	10,738.00	6,915.51	12,739.00	17,650.31	12,627.00	8,624.03
Neighbourhood Plan Review								
NP Grants Received					8,500.00	8,371.54		1,541.34
NP Consultant fees				2,254.00			9,600.00	6,169.30
NP Room Hire							336.00	84.00
NP Printing				143.00			805.00	468.47
NP Publicity							70.00	
NP Subscriptions			55.00	54.00			50.00	54.00
NP Training								234.10
NP Mileage								44.10
NP Miscellaneous								39.10
SUB TOTAL			55.00	2,451.00	8,500.00	8,371.54	10,861.00	8,634.41
PC Administration								
PCA Clerk Salary			6,100.00	4,186.45			5,806.00	5,433.70
PCA Clerk Pension			1,400.00	1,691.71			1,335.00	1,638.79
PCA Clerk HMRC - Tax and NI Contributions			165.00	1,297.45				
PCA Clerk NI Contributions								
PCA Clerk Gratuities & Severance Pay								
PCA Training			250.00	278.00			175.00	256.00
PCA Scribe Accounts			370.00	345.60			380.00	345.60
PCA Software Licenses			150.00	158.32			154.00	129.15

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	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
PCA Parish Council Insurance			400.00	439.27			600.00	434.82
PCA Subscriptions			500.00	502.87			550.00	477.96
PCA Internal Audit Fee			120.00	120.00			120.00	120.00
PCA External Audit Fee			210.00	210.00			250.00	210.00
PCA Hall Hire for Meetings								
PCA General Administration Expenses			175.00	216.68			250.00	125.04
PCA Mileage			110.00	165.25			100.00	186.90
PCA Website hosting			315.00	315.00			100.00	305.00
SUB TOTAL			10,265.00	9,926.60			9,820.00	9,662.96
PC Services								
PC Precept Income	14,115.00	14,115.00			12,850.00	12,850.00		
PC Stone Pit Rent Income					100.00			
PC Grants Income		4,500.00		492.86		3,700.00		3,700.00
PC Bank Interest Income		947.02				363.49		
PC VAT Refund Income								
PC Sundry Income								
PC Donations Income						2,000.00		
PC CIL Mill Road Income								
PC CIL Hall Income								
PC General Reserve			500.00				500.00	
PC Bank Charges				18.79				
PCS Bus Shelter Maintenance			50.00				50.00	
PCS Notice board maintenance			75.00	125.00			75.00	
PCS Remembrance day & Other			25.00	35.00			25.00	25.00
PCS Strumpshaw & Hassingham PCC Grant			775.00	775.00			775.00	775.00
PCS - SAM2 consumables			100.00				100.00	
PCS Poo Bin Emptying (Mill Road)	110.00	123.50	110.00	123.50	110.00	119.60	110.00	119.60
PCS Parish News			300.00	300.00			155.00	155.00
PCS Grass Cutting				250.00				
PCS Annual Parish Meeting				29.02				
Mill Road dog bin								
SUB TOTAL	14,225.00	19,685.52	1,935.00	2,149.17	13,060.00	19,033.09	1,790.00	4,774.60
NET TOTAL	27,425.00	42,454.28	26,194.00	23,839.08	34,381.50	45,181.19	40,640.11	34,433.03
V.A.T.		1,179.59		1,752.56		1,190.30		1,005.12
GROSS TOTAL		43,633.87		25,591.64		46,371.49		35,438.15