Explanation of variances – pro forma

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

County area (local councils and parish meetings only): Gloucestershire

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	18,248	17,694				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,925	11,800	2,875	32.21%	YES		The precept increased from £8,925 in 2024/25 to £11,800 in 2025/26, a variance of £2,875 (32%). The increase was agreed at budget setting to fund preparation of a village plan. Work on the village plan was delayed and is now underway for completion in 2025/26.
3 Total Other Receipts	9,647	13,415	3,768	39.06%	YES		Other receipts increased from £9,647 in 2024/25 to £13,415 in 2025/26, a variance of £3,768 (39%). The principal reasons are: (1) Delayed receipt of a grant of £3,523 from Gloucestershire County Council for pond dredging works (2) CIL receipts increased from £4,532 to £7,223. (3) Bank interest increased from £165 to £463 reflecting higher balances held. These increases were partially offset by the non-recurrence of donations of £4,950 received in 2024/25.
4 Staff Costs	4,346	5,621	1,275	29.34%	YES		Staff costs increased from £4,346 in 2024/25 to £5,621 in 2025/26, a variance of £1,274 (29.3%). The increase arose because three clerks were employed during the year due to an overlap in handover arrangements, resulting in additional hours.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,780	3,586	-11,194	75.74%	YES		All other payments decreased from £14,780 in 2024/25 to £3,586 in 2025/26, a variance of £11,194 (75.7%). The decrease is due to the non-recurrence of a major capital project in 2024/25 — pond dredging works costing £11,065 — which was part funded by a Gloucestershire County Council grant and completed in that year. No equivalent capital project was undertaken in 2025/26. Routine payments including administration, Kubota machine costs and amenities remained broadly similar year on year.
7 Balances Carried Forward	17,694	33,702				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	17,694	33,702				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	29,239	29,239	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		