

Explanation of variances 2025/26 – pro forma

Name of smaller authority: Northmoor 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?		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
	£	£	£	%	Is > 15%	Is > £100,000	
1 Balances Brought Forward	71,576	8,511					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	11,195	5,295	5,900	111.43%	YES	NO	Precept (& budget) increased to cover the following increases: +£4,000 clerk salary & allowance, +£758 dog bin emptying charges, +£415 Internal & External Audit, +£400 grasscutting +£325 website and email.
3 Total Other Receipts	49,786	116,565	-66,779	57.29%	YES	NO	Last FY there was an increase over standard years mainly due to £50,737 Grants and fundraising for playpark equipment and £63,722 Flood Prevention Grant from Oxfordshire County Council. This FY there was an increase over standard years due to a further £17,465 flood prevention grant and a total of £31,333 VAT refunds, (larger than normal mostly due to last FY's Playpark expenditure claimed in Apr 25 and this FY's Flood Prevention Work claimed in Oct 25).
4 Staff Costs	0	0	0	0.00%	NO	NO	Clerk not drawing salary by choice this year
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	106,509	58,795	47,714	81.15%	YES	NO	Last year increase in payments (~£52,000 above normal payments) £50,845 Playpark Equipment, £1,080 Flood Prevention Licence Fee. This year increase in payments (~£99,000 above normal payments) £62,643 from Ringfenced Reserve and £17,464.56 additional grant spent on Flood Prevention work, £13,030 of the VAT refund paid back to OCC, £4,478 replacement noticeboards (due delivery Apr 26), £796 replacement sand bins, £500 external audit and £491 replacement defibrillator case.
7 Balances Carried Forward	26,048	71,576	-45,528	63.61%	YES	NO	The flood prevention grant money from last year was spent this year and part of the VAT Refund from last year was put in ringfenced reserve for the playpark replacement and maintenance, (details noted in boxes 3, 6 & 8), so reducing the overall delta between income and expenditure from last year and reducing the total cash available.
8 Total Cash and Short Term Investments	26,048	71,576	-45,528	63.61%	YES	NO	£62,643 spent from Ringfenced Reserve for flood prevention work. £15,760 from VAT refund placed in Ringfenced Reserve for Playpark maintenance and replacement.
9 Total Fixed Assets plus Other Long Term Investments and Assets	93,500	92,922	578	0.62%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	