

Explanation of variances – pro forma

Name of smaller authority: Snetterton 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<br>£   | 2025/26<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input. <b>DO NOT OVERWRITE THESE BOXES</b>                    | Explanation from smaller authority (must include narrative and supporting figures)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
|-----------------------------------------------------------------------------------------------------------|----------------|--------------|---------------|---------------|--------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------|-----------------------------------------------------------------------------------------------------------|---------|-----------------|--------------|-------------------------|---------|----------------------------------------|--------|-------------------------------------|--------|-----------------------------|--------|----------------------------------------|---------|-----------------------------------|---------|-------------------------------------------------|-------|------------------|--------|--------------------------------------------------|-------|--|----------------|
| 1 Balances Brought Forward                                                                                | 3,413          | 2,839        |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 2 Precept or Rates and Levies                                                                             | 6,000          | 8,382        | 2,382         | 39.71%        | YES                      |                                                                                                                     | The precept has been increased to support the Parish Council's ongoing financial stability, there were no reserves previously. This increase will enable the PC to begin building appropriate restricted reserves for future maintenance and election costs. By planning ahead for these known expenses, the Council can reduce the risk of larger or unexpected increases in future years and maintain a more stable financial position.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 3 Total Other Receipts                                                                                    | 71             | 146          | 75            | 105.75%       | YES                      | Explanation not required, difference less than £200                                                                 | <table><tr><td>VAT Reclaim from previous year</td><td>1.85</td></tr><tr><td>Business Saver Interest - changed bank</td><td>73.33</td></tr><tr><td><b>Total</b></td><td><b>75.18</b></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | VAT Reclaim from previous year | 1.85    | Business Saver Interest - changed bank                                                                    | 73.33   | <b>Total</b>    | <b>75.18</b> |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| VAT Reclaim from previous year                                                                            | 1.85           |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Business Saver Interest - changed bank                                                                    | 73.33          |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| <b>Total</b>                                                                                              | <b>75.18</b>   |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 4 Staff Costs                                                                                             | 4,832          | 4,542        | -290          | 6.00%         | NO                       |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 5 Loan Interest/Capital Repayment                                                                         | 0              | 0            | 0             | 0.00%         | NO                       |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 6 All Other Payments                                                                                      | 1,813          | 916          | -897          | 49.48%        | YES                      |                                                                                                                     | <table><tr><td>Payroll now done by Clerk</td><td>-120.00</td></tr><tr><td>In 2024/25 paid for Clerk Recruitment £100, MS Office £115.20, stationery £30.40, Clerk's expenses £43.36</td><td>-288.96</td></tr><tr><td>Annual increase</td><td>12.00</td></tr><tr><td>Found a cheaper insurer</td><td>-143.69</td></tr><tr><td>No extra work for the Internal Auditor</td><td>-20.00</td></tr><tr><td>Purchased hedgehog signs in 2024/25</td><td>-72.34</td></tr><tr><td>Domain charged bi-annually.</td><td>-35.33</td></tr><tr><td>Unsubscribed to numerous subscriptions</td><td>-188.41</td></tr><tr><td>Now moved to a free meeting place</td><td>-168.00</td></tr><tr><td>Nothing spent on training in the previous year.</td><td>75.00</td></tr><tr><td>Less expenditure</td><td>-17.13</td></tr><tr><td>Changed bank accounts, that charge a monthly fee</td><td>70.00</td></tr><tr><td></td><td><b>-896.86</b></td></tr></table> | Payroll now done by Clerk      | -120.00 | In 2024/25 paid for Clerk Recruitment £100, MS Office £115.20, stationery £30.40, Clerk's expenses £43.36 | -288.96 | Annual increase | 12.00        | Found a cheaper insurer | -143.69 | No extra work for the Internal Auditor | -20.00 | Purchased hedgehog signs in 2024/25 | -72.34 | Domain charged bi-annually. | -35.33 | Unsubscribed to numerous subscriptions | -188.41 | Now moved to a free meeting place | -168.00 | Nothing spent on training in the previous year. | 75.00 | Less expenditure | -17.13 | Changed bank accounts, that charge a monthly fee | 70.00 |  | <b>-896.86</b> |
| Payroll now done by Clerk                                                                                 | -120.00        |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| In 2024/25 paid for Clerk Recruitment £100, MS Office £115.20, stationery £30.40, Clerk's expenses £43.36 | -288.96        |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Annual increase                                                                                           | 12.00          |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Found a cheaper insurer                                                                                   | -143.69        |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| No extra work for the Internal Auditor                                                                    | -20.00         |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Purchased hedgehog signs in 2024/25                                                                       | -72.34         |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Domain charged bi-annually.                                                                               | -35.33         |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Unsubscribed to numerous subscriptions                                                                    | -188.41        |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Now moved to a free meeting place                                                                         | -168.00        |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Nothing spent on training in the previous year.                                                           | 75.00          |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Less expenditure                                                                                          | -17.13         |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| Changed bank accounts, that charge a monthly fee                                                          | 70.00          |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
|                                                                                                           | <b>-896.86</b> |              |               |               |                          |                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 7 Balances Carried Forward                                                                                | 2,839          | 5,909        |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 8 Total Cash and Short Term Investments                                                                   | 2,839          | 5,909        |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |         |                                                                                                           |         |                 |              |                         |         |                                        |        |                                     |        |                             |        |                                        |         |                                   |         |                                                 |       |                  |        |                                                  |       |  |                |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets                                          | 5,546          | 5,547        | 1             | 0.02%         | 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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)