

## Explanation of variances – 2025-2026

SCAMBLESBY 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, DO NOT OVERWRITE THESE BOXES                           | Explanation from smaller authority (must include narrative and supporting figures)  |
|--|--------------|--------------|---------------|---------------|--------------------------|---|---|
| 1 Balances Brought Forward                                       | 2,885        | 555          |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this | Rounding up error of £1   |
| 2 Precept or Rates and Levies                                    | 2,600        | 3,000        | 400           | 15.38%        | YES                      |   | At the end of 2024-2025 reserves had reduced to £555 due to expenditure on the telephone kiosk. The precept was increased to provide a more substantial buffer on parish council accounts.  |
| 3 Total Other Receipts   | 45           | 555          | 510           | 1133.33%      | YES                      |   | Income increased in 2025-26 due to a VAT refund of £338.49 (resulting from expenditure on telephone kiosk). In addition the village hall resolved to not charge for room hire resulting in uncashed cheques of £77.   |
| 4 Staff Costs  | 1,651        | 1,766        | 115           | 6.97%         | NO                       |   |   |
| 5 Loan Interest/Capital Repayment                                | 0            | 0            | 0             | 0.00%         | NO                       |   |   |
| 6 All Other Payments   | 3,323        | 1,015        | -2,308        | 69.46%        | YES                      |   | In 2024-2025 £1891.94 was paid for a replacement door for the Telephone Kiosk. In 2024-2025 £139.50 was paid for replacement defibrillator pads compared to £0 in 2025-2026. The budgeted payment of £300 to St Martins Church has not been paid in this financial year and will be in next years accounts. |
| 7 Balances Carried Forward                                       | 556          | 1,329        |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED   |   |
| 8 Total Cash and Short Term Investments                          | 555          | 1,329        |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED   |   |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 7,688        | 7,688        | 0             | 0.00%         | 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