

Explanation of variances

Name of smaller authority: **Chalford Parish Council**
 County area (local councils and 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	154,681	150,180				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	215,329	225,712	10,383	4.82%	NO		
3 Total Other Receipts	34,747	63,642	28,895	83.16%	YES		Please see attached spreadsheet box 3 tab
4 Staff Costs	153,477	153,836	359	0.23%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	101,100	126,398	25,298	25.02%	YES		Please see attached spreadsheet box 6 tab
7 Balances Carried Forward	150,180	159,299				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	151,085	156,938				VARIANCE EXPLANATION NOT REQUIRED	Reinstated 2024-2025 as was inputted as R&P not I&E which has now been corrected.
9 Total Fixed Assets plus Other Long Term Investments and	377,643	432,014	54,371	14.40%	NO		Reinstated the 2024/2025 records and imported assets into Scribe from a spreadsheet over the past two years. On review, several issues were identified: Duplicate asset entries. Bundle purchases recorded incorrectly (full cost applied to each item instead of being apportioned). Some assets entered at current value rather than original purchase cost. As a result, asset values are overstated and the register is inaccurate, requiring correction. Some long standing assets have a purchase value of £1 due to being unable to find invoices to verify. Both asset registers have been attached.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

CHALFORD PARISH COUNCIL
BOX 3 TOTAL OTHER RECEIPTS EXPLANATION
2025-2026

2024	2025	Diff		
4,597.71	3,289.45	-1,308.26	Bank Interest	
4,115.00	4,380.00	265.00	Cemetery Fees	
916.57	498.97	-417.60	Other Income	Football pitch hire/polling station hire
0.00	52.71	52.71	Associate Membershi	Refund
120.00	0.00	-120.00	Councillor/staff training	
44.84	1.55	-43.29	Sundries	
0.00	56.26	56.26	Electricity/gas	Credit
0.00	57.24	57.24	Photocopy costs	Donations
2,360.00	6,500.00	4,140.00	Recreation Grounds a	Grant Award
114.70	0.00	-114.70	VAT Refund	
7,500.00	185.91	-7,314.09	Capital Equipment	Landrover Sale
2,220.64	2,031.38	-189.26	Allotments	Reclaims
4,716.18	5,194.27	478.09	Pro EV income	larger usage
0.00	12.00	12.00	Footpaths/walls	Donation from book sale
4,391.23	882.16	-3,509.07	Friday Lunch Club	GrantAward/Donations
3,650.00	0.00	-3,650.00	Foot Table	Grant Award/Donations
0.00	40,000.00	40,000.00	Bussage Pleasure Gro	Grant Award
0.00	500.00	500.00	Bus Shelter	Grant Award
34,746.87	63,641.90	28,895.03		

CHALFORD PARISH COUNCIL
BOX 6 TOTAL ALL OTHER PAYMENTS EXPLANATION
2025-2026

2024	2025	Difference	Explanation
0.00	100.00	-100.00	Refund of Cemetery Fees
210.00	0.00	210	Refund of Balance Class - not ours
4,013.23	5,419.12	-1,405.89	Insurance - two vehicles insured at same time
630.00	630.00	0.00	External Auditor
640.00	640.00	0.00	Internal Auditor
93.85	48.13	45.72	Postage
417.43	517.86	-100.43	Broadband & Telephone - new contract - price raised
2,513.75	3,303.72	-789.97	Assoc Member
0.00	148.50	148.50	Publications Arnold Baker updated book
1,707.94	880.00	-827.94	Training
9.00	56.03	47.03	Bank Charges
453.27	321.28	-131.99	Sundries
661.14	435.15	-225.99	Health & Safety
3,487.80	2,666.10	-821.70	General Grants
3,020.39	4,518.27	1,497.88	Electricity/Gas
687.25	268.06	-419.19	Water/Sewage
1,024.25	993.26	-30.99	Photocopying
297.54	261.92	-35.62	Stationery
1,077.62	1,197.42	119.80	Computer Running Costs
376.50	0.00	-376.50	Parish Building Maintenance
252.94	912.26	659.32	Crime & Disorder
335.00	222.50	-112.50	Road Tax
2,821.61	629.58	-2,192.03	Vehicles
30.00	119.92	89.92	Equipment
1,480.79	935.97	-544.82	Fuel & Lubricants
697.93	1,014.14	316.21	Works Materials
998.34	380.26	-618.08	Tools

360.00	360.00	0.00	Skips
2,684.48	13,869.04	11,184.56	Rec Grds/Open Spaces
799.50	0.00	-799.50	Signs
2,094.33	0.00	-2,094.33	Community and Rec
22,653.91	2,236.37	-20,417.54	Capital Equipment
0.00	840.00	840.00	Cemetery Land
0.00	48.96	48.96	Community Support
1,564.57	445.00	-1,119.57	Repairs & Improvement
1,015.67	1,456.88	441.21	Allotments
587.42	1,186.00	598.58	Computer Repairs
2,049.85	1,640.08	-409.77	Parish Centre Cleaning
4,000.00	0.00	-4,000.00	Climate Change
285.00	239.80	-45.20	Website
1,290.00	4,180.00	2,890.00	Trees/Ash Dieback
777.60	1,336.60	559.00	Accounting Software
941.66	1,450.95	509.29	Debrillator
0.00	240.00	240.00	Bus Shelter
503.74	720.45	216.71	Project EV charges
694.13	646.78	-47.35	Dday/80th Anniversary
1,350.65	909.78	-440.87	Footpaths/Walls
18,000.00	18,000.00	0.00	Frith Youth Centre
1,750.86	1,241.25	-509.61	Holiday Activities
3,107.03	2,776.80	-330.23	Friday Lunch Club
502.33	1,512.60	1,010.27	Food Table
59.00	0.00	-59.00	Solicitors
1,500.00	91.25	-1,408.75	Office Equipment
4,590.77	44,349.60	39,758.83	Bussage Pleasure Ground - furbishment
101,100.07	126,397.64	21016.43	