Explanation of variances 2025/26 – pro forma

Name of smaller authority: **BURTON GREEN 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? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	**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
1 Balances Brought Forward	209,238	217,898					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	39,949	30,034	9,915	33.01%	YES	NO		In January 2024 the Council approved a Budgeted Expenditure for 2024/25 of £46,264. When calculating the 24/25 Precept, the Council budgeted to use £3,700 of Earmarked Reserves, £5,280 of expected Income (bank interest and VAT126 receipts) and £7250 of General Reserves, due to the Cost of Living Crisis being experienced by residents at the time - this resulted in a 24/25 Precept Demand of £30,034. In January 2025 the Council approved a Budgeted Expenditure for 2025/26 of £48,549. When calculating the 25/26 Precept, the Council recognised the need to build up General Reserves; the Council budgeted to use £3,500 of Earmarked Reserves, £5,100 of expected Income (bank interest and VAT126 receipts) and £0 of General Reserves, resulting in a 25/26 Precept Demand of £39,949.
3 Total Other Receipts	269,201	30,730	238,471	776.02%	YES	YES		In 24/25 the Council received £26,505 of CIL, £0 grants, £887 of VAT refund, a donation of £186 and bank interest of £3152. In 25/26 the Council received £227,322 of CIL, £13,465 in S106 grants, £25,506 of VAT refund, £0 in donations and bank interest of £2,908 (our interest rates had fallen since 24/25).
4 Staff Costs	31,256	27,868	3,388	12.16%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	139,672	41,556	98,116	236.11%	YES	NO		In 24/25 the Council spent £22,699 on CIL/S106 projects, paid £4902 in VAT, spent £339 on insurance, £642 on room hire, £4525 on grounds maintenance, £30 on signs for a wildflower verge laid FOC by Warwickshire Wildlife Trust, £0 on professional legal fees, £0 on waste collections, £238 for playground repairs, £71 in banking fees and awarded £4164 in grants. In 25/26 the Council replaced an old playground at a cost of £100,000, and spent £2062 on other projects spending £102,062 of CIL. It also paid £22,073 in VAT, spent £617 on insurance, £388 on room hire, £4520 on grounds maintenance, £479 on the wildflower verge, £1000 on professional legal fees, £175 on waste collections, £0 on playground repairs, £124 in banking fees and awarded £4440 in grants.
7 Balances Carried Forward	347,460	209,238	138,222	66.06%	YES	YES		In 25/26 the Council received a total income of £309,150. It spent £170,927 during the year (£102,062 CIL + £68,865 general expenditure) resulting in an increase in total reserves at the end of year by £138,223.
8 Total Cash and Short Term Investments	347,460	209,238	138,222	66.06%	YES	YES		
9 Total Fixed Assets plus Other Long Term Investments and Assets	125,378	39,999	85,379	213.45%	YES	NO		The Council has no Long Term Investments. In 25/26 the Council disposed of £15,174 of old playground equipment and installed a new playground worth £100,000. It also purchased permanent signage (£62), a dog waste bin (£380) and a filing cabinet (£111).
10 Total Borrowings	0	0	0	0.00%	NO	NO		