

Explanation of variances – pro forma

Name of smaller authority:

Offenham Parish Council

County area (local councils and):

Worcestershire

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	78,072	66,433					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	36,920	37,225	305	0.83%	NO		
3 Total Other Receipts	89,890	23,700	-66,190	73.63%	YES		In 2024/25 receipts were received from S106 payments £59879.01, Lengthsman £1022, VAS £2000, Tree Grant £2061.56, VAT reclaim £21381, Bank Interest £701.77 and a grant from Wychavon Districe Council £250.00. In 2025/26 the council only received £17625 from S106, £2985 VAT Reclaim and £494.76 giving a £66190 difference
4 Staff Costs	10,174	11,945	1,771	17.41%	YES		In April, May and June 25 the council paid 22p per month more in salary than in 24, In July the council paid £340.26 more in salary due to paying 2 clerks in order for a smooth handover, In August 25 the council paid £390.97 more in salary again as a result of 2 clerks completing a handover, In September and October 25 the council paid an additional £21.86 per month in salary, In November 24 the council paid £204.05 more in salary than it did in November 2025 due to paying the backdated NALC pay rise. In December 25 the council paid £247.83 more in salary due to clerk overtime, In January 26 the council paid £147.30 more in salary due to clerk overtime, In Dec 25 the council paid more in salary by £21.58 than it did in feb 26 and in March 25 the council paid £109.92 more in salary due to clerk overtime than in March 25 This gives an increase in salary of £1055. The council paid an additional £716 in PAYE in 2025/26. The increase in salary and PAYE equates to the £1771 difference
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	128,276	42,891	-85,385	66.56%	YES		In 2024/25 the council spent £87,382 more on projects however in 2025/26 the council spent £947.11 more on staff expenses, £55.79 more on insurance, £135.75 more on subscriptions and training, £553.40 more on grass cutting, £111.11 more on bins, and £193.50 on playground repair which equates to £1996.66 more in 2025/26. Therefore £87352-1997 = £85,385
7 Balances Carried Forward	66,433	72,522					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	66,433	72,522					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	237,697	259,961	22,264	9.37%	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