Explanation of variances – pro forma

Name of smaller authority: **High Ongar Parish Council**

County area (local councils and p Essex

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	48,990	46,828				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,362	13,843	481	3.60%	NO		
3 Total Other Receipts	1,340	1,141	-199	14.85%	NO		
4 Staff Costs	6,122	6,117	-5	0.08%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,742	16,275	5,533	51.51%	YES		•£1,781 VAT payments •£170 overspend on Audit. This was due to the payment being made twice in error. This was later rectified and returned. •£120.28 overspend on Computer Maintenance and Software. This was due to an unforeseen increase in the website domain and hosting costs. •An overspend on Subscriptions of £43.71. This was due to the 2025 and 2026 ICO subscriptions being paid in the same financial year. •An overspend of £24.80 on Dog bins. This was due to a slight unforeseen price increase in May 2025. It increased each collection by 45p. •A significant overspend of £3,634.50 on Streetlighting. This can be accounted for by way of repairs undertaken following the Structural testing of all the streetlights, unforeseen street light repairs to 3 different streetlights as well as repairs and change carried out following A&J Lightings Annual Streetlight maintenance.
7 Balances Carried Forward	46,828	39,420				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	46,828	39,420				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	7,607	7,022	-585	7.69%	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