

Explanation of variances – pro forma

Name of smaller authority: **Tockenham Parish Council**
 County area (local councils and): **Wiltshire**

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	32,800	39,134				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,000	12,000	0	0.00%	NO		
3 Total Other Receipts	320	13,774	13,454	4204.38%	YES		Grants were obtained for the new play park (£9,007) and the radios for the emergency plan (£290). A VAT refund was also obtained for the play park invoice (£4,177)
4 Staff Costs	2,213	2,400	187	8.45%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,773	36,404	32,631	864.86%	YES		New play equipment was installed (£29,892). The Parish Council became the sole Trustee of the David Barnes Community Hall Trust and carried out a survey on the Village Hall (£2,400 + £90 to lift floor boards) and instructed solicitors to act in the matter (£1,184.76).
7 Balances Carried Forward	39,134	26,104				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	39,134	26,104				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	39,134	26,104	-13,030	33.30%	YES		Reserves were used for the purchase of new play equipment. A grant of £9,007 was used as well as claiming the VAT refund of £4,177. With the total play equipment costing £29,892 reserves of £16,708 were used. This had been budgeted for across several years.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable