

## Explanation of variances – pro forma

Name of smaller authority: **Great Easton and Tilty Parish Council**  
 County area (local councils and districts): **Essex**

**Insert figures from Sec 151 of the Local Government Finance Act 2015 for Great Easton and Tilty Parish Council**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	27,103	44,237				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	49,000	51,000	2,000	4.08%	NO		
3 Total Other Receipts	16,080	7,863	-8,217	51.10%	YES		See next sheet - "Explanations 2026 for PKFL"
4 Staff Costs	13,693	14,930	1,237	9.03%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	34,253	47,722	13,469	39.32%	YES		See next sheet - "Explanations 2026 for PKFL"
7 Balances Carried Forward	44,237	40,448				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	44,237	40,448				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	22,543	28,809	6,266	27.80%	YES		See next sheet - "Explanations 2026 for PKFL"
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

Great Easton and Tilty Parish Council, Essex

Variance explanations

comparing years 2024-25 and 2025-26

AGAR line	Description	Description	2024-25 £	2025-26 £	£ variance	Reason for change	
<b>Line 3</b>	<b>OTHER RECEIPTS</b>	Interest paid on bank deposits	0	281	increase 281	Interest received in 2024-25 was nil as the deposit account had been closed. A new account	
		VAT refund	3,261	10	decrease 3,251	VAT can be reclaimed but was not received in 2025-26. When the Hall Trust reimbursed the	
		Grants (unrestricted) and reimbursement received for council spending	40	2,102	increase 2062	All grants received in 2024-25 were earmarked/restricted. These are referred to separately below. Reimbursement of £40 council spending on poppy wreaths was received from community groups in 2024-25. In 2025-26 £2,102 was received from the principal authority	
		Grants received for restricted purposes	12,550	5,226	decrease 7,324	Three grants were received in 2024-25 (£10,000, £1,150 and £1,400) but only one in 2025-26.	
		Hall expenses paid in error	0	73	increase 73	in 2024-25 a purchase for the Hall charitable trust was paid for with the council's debit card	
		Office expenses contribution	109	51	decrease 57	Clerk's printer is used for printing for two parish councils. The other parish council contributed to the purchase cost of consumables. This was lower in 2025-26.	
		<b>Line 3</b>	<b>Total variance in receipts £8,216</b>	<b>15,960</b>	<b>7,743</b>	<b>decrease £8,216</b>	<b>Variance of £8,216 in receipts explained fully above.</b>
<b>Line 6</b>	<b>OTHER PAYMENTS</b>	Office administration	3,032	2,523	decrease 509	Less was spent on the website and email services this year	
		Insurance	1,764	2,057	increase 293	General increase in premiums	
		Neighbourhood plan costs	1,278	2,472	increase 1,194	Work on the plan in 2024-25 was preliminary, with most work done in 2025-26	
		Purchase/maintenance of playground equipment	128	6,214	increase 6,086	Purchase of one piece of new play equipment in 2025-26. Maintenance only in 2024-25	
		Refurbishment of community building	3,120	7,326	increase 4,206	Work begun in 2024-25 was finished in 2025-26.	
		Groundworks, trees, biodiversity project					
		grass-cutting	11,570	9,731	decrease 1,839	Dry weather reduced the cost in 2025-26	
		tree surgery	1,100	200	decrease 900	Major tree work in 2024-25 but not in 2025-26	
		biodiversity advice and work	0	4,800	increase 4,800	Biodiversity improvement project started April 2025.	
		providing garden waste skip for residents	3,294	1,740	decrease 1,554	The bill in 20 24-25 was for two full years. Bill paid in 2025-26 was for one year.	
		Grants made by the council	1,843	900	decrease 943	In 2024-25 a donation of £1,122.50 was made to a community group and other amounts	
		<b>Line 6</b>	<b>Total variance in payments £12,953</b>	<b>27,129</b>	<b>37,963</b>	<b>Net variance 10,834</b>	<b>The remaining £2,119 variance is explained by a number of small increases and decreases combined. See variance analysis from accounts software attached.</b>

AGAR line	Description	Detail	2024-25 £		2025-26 £	£ variance	Reason for change
<b>Line 9</b>	<b>FIXED ASSETS</b>						Acquisition (purchase) of a piece of play equipment costing £6,214 and a replacement flag costing £111. Disposal of a flag which was worn out, and of a metal slide which was dangerous and beyond repair. Value of assets disposed of £59. Value of assets acquired £6,325.
		<b>Total Fixed Assets</b>	22,543		28,809	increase 6,266	
		<b>Disposals in 2025-26</b>	value £	value £			
		Union flag	58				
		Metal slide	1				
		<b>Total decrease</b>	<b>59</b>				
		<b>Purchases in 2025-26</b>					
		Replacement flag		111			
		Play equipment		6,214			
		<b>Total increase</b>		<b>6,325</b>			
<b>Net increase in fixed assets</b>						<b>6,266</b>	Fully explained above.