

## Explanation of variances – pro forma

Name of smaller authority: **Hampsthwaite Parish Council**

County area (local councils and **North Yorkshire**)

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. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	29,457	20,308				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	13,630	17,630	4,000	29.35%	YES		The precept increased from £13,630 in 2024/25 to £17,630 in 2025/26, an increase of £4,000 (29%). This reflects a planned increase agreed by the Council to meet rising operational costs and support future commitments.
3 Total Other Receipts	14,480	313,517	299,037	2065.17%	YES		Total other receipts increased from £14,480 in 2024/25 to £313,517 in 2025/26, an increase of £299,037. This is due to significant one-off income received during the year, including £139,259 in CIL/S106 receipts, £87,000 in grants and donations, £56,017 in VAT refunds and £12,440 in Memorial Hall income. These receipts relate primarily to the Memorial Hall capital project and associated works, which did not occur in the prior year.
4 Staff Costs	4,237	9,333	5,096	120.27%	YES		Staff costs increased from £4,237 in 2024/25 to £9,333 in 2025/26, an increase of £5,096. This reflects increased clerk salary costs due to additional hours and responsibilities during the year, together with PAYE and allowances. The prior year figure reflects a lower level of staffing provision
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	33,023	327,148	294,125	890.67%	YES		All other payments increased from £33,023 in 2024/25 to £327,148 in 2025/26, an increase of £294,125. This is primarily due to one-off capital expenditure of £293,160 relating to the Memorial Hall project. Additional increases include higher operational and maintenance costs, including £4,833 for grass cutting and £2,428 for play area repairs. The prior year reflects routine operational expenditure only.
7 Balances Carried Forward	20,307	14,974				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	20,307	14,974				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	157,722	157,722	0	0.00%	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**