

Explanation of variances – pro forma

Name of smaller authority: **Bridgwater Without Parish Council**
County area (local council and Somerset)

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 £5,500,000

	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	35,195	45,586				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	55,000	70,000	15,000	27.27%	YES	Tax base calculated at 967.56 @ 56.84 (band D properties) equals £55,000 for the 24/25 figures. In 25/26, this increased to 1168.08 @ 59.93, equal to £70,000. Overall, this increase was possible because although the percentage was reduced to 27.27%, there was an increase in the tax base of calculating properties.	
3 Total Other Receipts	24,117	28,333	4,216	17.48%	YES	In the year 24/25, £20,850 was received from the management company for maintenance of the pavilion, which the parish council manages. In the year 25/26, no funds were received, but £22,018 was received in CIL monies. £500 was received as a donation towards the setting up of a youth club, and £2500 was received for hire of the pavilion. Additionally, there were cheques that had been accounted for in the previous year that had not been presented of £52 and £29.	
4 Staff Costs	24,042	23,072	-970	4.03%	NO		
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	44,664	47,560	2,876	6.44%	NO		
7 Balances Carried Forward	45,586	73,287				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	13,922	12,004	-1,918	13.78%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable