

Broxted Parish Council, Essex																	
Variance explanations		comparing years 2024-25 and 2025-26															
AGAR line	Description	Description	2024-25 £	2025-26 £		£ variance	Reason for change										
Line 3	OTHER RECEIPTS																
		Interest paid on bank deposits	444	312		decrease 132	Interest rates fell in 2025-26 compared to 2024-25										
		VAT reclaimed (PC expenditure) was received	670	0		decrease 670	Reclaimed VAT was not received in 2025-26. NOTE: the sum shown as received in 2024-25 has been restated in 2025-26 to exclude any VAT reclaimed/received on										
		Expenditure on Village Hall reimbursed by the Hall trust	70	0		decrease 70	Expenditure on the Village Hall building or grounds, eg weeding, grass-cutting, has been recorded in the PC accounts as donations and not reimbursed by the Hall trust.										
		Total for each year:	1,185	312		decrease £873	Overall reduction of £873 in receipts										
	Total	Variance of £873 in receipts explained fully above.															
Line 4	STAFF COSTS	Salary, pension contributions and PAYE	5,805	4,511		decrease 1,293.26	Clerk worked fewer hours in 2025-26 compared with 2024-25. PAYE was hgher due to changes in NI rates. Overall result was a reduction of £1,293.26 in staff costs.										
Line 6	OTHER PAYMENTS																
		Donations and grants (not using s137 LGA 72)	950	1,400		increase £450	In 2025-26 savings in other areas of expenditure allowed the PC to make more grants and donations to local organisations than in 2024-25										
		Donations and grants (under s137 LGA 72)	970	1,020		increase £50	In 2025-26 savings in other areas of expenditure allowed the pC to make more donations under s137 than in the previous year										
		Hedge cutting, weeding, grass cutting	1,560	970		decrease £590	2025-26 change of contractor who offered lower rate.										
		Insurance	1,077	2,373		increase £1296	Change of renewal date meant the PC paid two premiums in one financial year in 2025-26 (ie renewing in May 2025 and again in February 2026)										
		bank charges	71	73		increase £2	Monthly charge increase in 2025-26										
		Support/donations for village hall	6,360	350		decrease £6010	In 2024-25 the PC covered the costs of redecoration. Minor costs were covered in 2025-26.										
		Office expenses and website	370	470		increase £100	Irregular expenses such as buying toner cartridges led to slightly increased spending in 2025-26 compared with 2024-25										
		Professional fees (audit, legal, ICO fee)	770	1,008		increase £238	2024-25 obtained a conservation area assessment. 2025-26 obtained legal advice on the PC's obligations towards managing common land.										
		Purchases	313	658		increase £345	PC purchased a dog waste bin in 2025. Replaced defibrillator battery in 2024.										
		Repairs/maintenance of assets	217	0		decrease £217	2024-25 defibrillator was moved to new position - wired in.										
		Subscriptions, fees, memberships	342	500		increase £158	Renewal of one membership fell due in Apr 2025 and March 2026 so paid twice in one year (additional cost £90 approx). Joined Open Spaces Society in 2025-26 (£45).										
		Training and legal materials	0	230		increase £230	purchased new edition of textbook and paid for training course in 2025-26. All training attended in 2024-25 was free										
		VAT paid	244	595		increase £351	Arising from additional purchase, office expenses and professional fees in 2025-26 compared with 2024-25, and using a new contractor who is VAT-registered.										
	Line 6 totals	Total for each year	13,244	9,647		decrease £3597	Overall decrease = £6,817 decreases in some areas of spending, less £3,220 increases in other areas of spending.										
Line 6	Total	Variances explained above: £3,597															
		Variance in expenditure shown by PKFL external auditor's spreadsheet formula is £3,598. Variance of £3,597 fully explained above. £1 rounding error.															