

Explanation of variances – pro forma

Name of smaller authority:

Billing Parish Council

County area (local councils and): West Northamptonshire Council

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 (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	354,644	389,537					
2 Precept or Rates and Levies	193,384	195,335	1,951	1.01%	NO		
3 Total Other Receipts	31,773	35,901	4,128	12.99%	NO		
4 Staff Costs	68,767	76,990	8,223	11.96%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	121,497	87,359	-34,138	28.10%	YES		The 28.10% reduction in expenditure (£34,138) between 2024/25 (£121,497) and 2025/26 (£87,359) is primarily attributable to a number of one-off capital purchases and projects undertaken during 2024/25 that were not repeated in 2025/26. These included one-off equipment and asset purchases comprising: a safe (£1,130), a laptop (£850), a Timberwolf wood chipper (£10,095), two sets of tables with trolleys (£1,461), and a projector screen (£150). In addition, a one-off infrastructure project was completed involving the installation of a dropped kerb at the field entrance at a cost of £4,695. Several non-recurring environmental and public realm projects were also delivered. In Little Billing Pocket Park, works included the planned removal of dangerous and dying trees following advice from an external tree auditor (£2,450), along with renewal of the riverside path (£7,480). Similar works were undertaken in Great Billing Pocket Park, including the planned removal of dangerous trees (£1,600) and renewal of the perimeter path (£4,325). Collectively, these non-recurrent items total £34,236, which largely explains the year-on-year reduction in expenditure and accounts for the 28.10% variance between the two financial years.
7 Balances Carried Forward	389,537	456,424				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	388,565	453,912				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	291,358	292,880	1,522	0.52%	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