

## Explanation of variances – pro forma

Name of smaller authority: **BOXFORD**

County area (local councils and parish meetings only):

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 (must include narrative and supporting figures)
1 Balances Brought Forward	85,210	105,612					
2 Precept or Rates and Levies	64,817	65,107	290	0.45%	NO		
3 Total Other Receipts	17,314	23,056	5,742	33.16%	YES		In the 2025/26 financial year, overall CIL payments of £18,182.21 was received where none was received in the previous year. There has also been an increase in burial fees in the financial year 2025/26. No grants were received in the 2025/26 financial year, where £3,234.28 was received in 2024/25.
4 Staff Costs	10,674	9,059	-1,615	15.13%	YES		The financial year 2024/25 included salary of the previous clerk who was contracted more hours (16) than the current clerk (8). There was also an increase in hourly rate, in line with NJC payscales.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	51,055	82,252	31,197	61.10%	YES		In the financial year 2025/26 there has been an increase in training costs related to the Clerks CiLCA qualification and councillor training and increase of £155 to £705.50, there has also been an increase in cemetery maintenance from £1,285.07 to £4,089. A regular contractor was taken on at the start of 2025/26 with payments totalling £9,916 throughout the year. There were also larger projects in 2025/26, Maintenance of The Croft, costing £7,800, installation of yellow lines costing £6,637.87 and repairs to the churchyard wall costing £9,915
7 Balances Carried Forward	105,612	102,464				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	105,612	105,464				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	67,845	67,845	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