

Explanation of variances – pro forma

Name of smaller authority: Wiggenhall St Germans
County area (local councils and parish meetings only): Norfolk

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 (must include narrative and supporting figures)
1 Balances Brought Forward	34,023	41,557				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	25,178	26,874	1,696	6.74%	NO		
3 Total Other Receipts	6,334	32,404	26,070	411.59%	YES		See Note 1 below
4 Staff Costs	8,102	9,043	941	11.61%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,877	63,248	47,371	298.36%	YES		See Note 2 below
7 Balances Carried Forward	41,556	28,544				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	41,566	28,544				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	98,916	190,268	91,352	92.35%	YES		New Laptop £448, New Play Equipment £87,496, Bin housing £554 and White Gates £3,879 added: Old play Eqpt removed £1,062 (Subtotal diff £91,315)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Note 1 - Box 3 - Other Receipts	PY	CY	Variance £	Variance %		Explanation
Bank Interest	719	497	-222.45	-31%		Decreased Interest Rates and £24,339 expenditure from EMRs to realise planned projects (Play Equipment and White Gates, Land Registration, Tree Maintenance, Litter bin housing, Bus Shelter refurb, Street light lattern replacement and new Laptop) resulting on lower capital gaining interest.
Water Recharge - Bowls Club	155	431	276.08	178%		increased irrigation water usage and unit tariff increase
Pavilion Electric Recharge to AFC Lynn	0	312	311.79	31179%		Decision in 25/26 to start recharging Football Club for actual usage of Electricity in the changing rooms rather than add to rental charge as previously included
CIL	623	900	276.56	44%		CIL 15% of levy passed on by principle authority in 2025/26 4 new dwellings on Mill Rd
Play Park Ph2 Community Donations and Fundraising income	2,058	0	-2058	-100%		Project funding requirement already reached in 2024/25
NCC grants	0	3,111	3111.27	311127%		Project grant funding from Norfolk County Council PPS (White Gates) £2114 and Bus Shelter refurb £997
Memorial Hall contribution to litter bin servicing contract	0	88	87.92	8792%		New Contract started in July 2025
Insurance overpayment refund	0	91	91	9100%		Invoicing error by Clear Councils challenged and refunded

VAT Reclaim	708	24,873	24164.94	3413%		Requirement to reclaim of new Play Park Equipment Project VAT £20,600 in Dec 25
totals	4,263	30,302	26039.11			
Note 2 - Box 6 - Other Payments	PY	CY	Variance £	Variance %		Explanation
VAT	1,668	24,194	22,526	1350%		£20,600 Play Equipment, Tree Work £544, White Gates £776, Land Registration £153, bus shelter materials £124, Bin housing £111, Dog waste collection £352
Newletter printing	598	642	44	7%		Increased printing costs
Audit fees	350	315	-35	-10%		PKF charge £95 less, New IA fee £70 increase.
Subs (NALC/SLCC/ICO)	491	390	-101	-21%		est £70 ALC Website fee invoice not received to date. SLCC pro-rata share reduced by £31
Clock Servicing 3 yr plan	0	0	0			next due in Mar 2027
New Play Equipment	0	13,750	13,750	1375000%		Total Invoice amount £103,000. FCC Grant payment of £100k paid direct to Proludic Ltd. £3,000 paid by PC to Proludic and £10,750 to FCC grant organisation for 3rd Party Contribution
New Laptop and MS365 subscrption	0	642	642	64200%		New W11 Laptop to meet Cyber Security requirement as Windows 10 security no longer supported. 2026/7 subs paid in Mar 26 after initial set up in Mar 2026 paid for in April 26
Council Insurance	943	1307.09	364	39%		Premium increase plus additional £90 for new play equipment added.
Play Equipment Inspection	83	163	80	97%		Fee inc plus £66 for new compliant signage
Waste Collection	815	1,916	1,101	135%		Borough Council Dog Waste charge incease by £942 as BC decided to recharge full cost previously rebated. New litter bin servicing contract started July 25 £159
AED Maintenance	516	70	-446	-86%		New battery and pads usage/replacement inc in PY. replacement pads in CY
Pavilion & Playing Field Maintenance	445	0	-445	-100%		2024/5 shower valve replacement £280, Fire RA £50 and new signage and posts £165
Grounds Maintenance	1,646	3,685	2,039	124%		Re-introduced cutting the football pitches to the contract as volunteers stopped.
Tree Work and Pest Control	2,175	3,294	1,119	51%		Second phase of tree work in CY £2720, PY Tree Survey £575 and phase 1 work £1360. CY mole control 1 less session -£120
Street Furniture	425	5,405	4,980	1172%		PY SAM2 sign repair. CY New White gates £3879 + installation £350, New Litter bin housing £554, anti grafitti paint for bus shelter £622
Stree Light Maintenance	1,200	1,595	395	33%		New LED latern £395 in CY
Street Lighting Electricity	2,267	2,320	53	2%		Change to metered readings in CY
Pavilion Electricity	821	699	-122	-15%		Changed tariffs in new contract in CY
Playing Field Water Rates	516	1,224	708	137%		Increased water unit costs and usage in CY
S137	75	158	83	111%		PY Flower Festival £50 donation, not in CY. £133 spend on Play Park Opening Event in CY
Land Registration	20	778	758	3790%		Land Registration & solicitor conveyancing fee (£20 deposit paid in PY)
totals	15,053	62,547	47,493	316%		