

Explanation of variances – pro forma

Name of smaller authority: **TISBURY PARISH COUNCIL**

County area (local councils and parish meetings only): **WILTSHIRE**

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	140,617	150,641				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	130,570	139,239	8,669	6.64%	NO		
3 Total Other Receipts	37,169	51,533	14,364	38.65%	YES		In 2025-26 £15,000 in s106 developer funding received to contribute to refurbishment of Youth Pavilion project; In 2024-25 £762 received from Children's Community Garden with £0 received in 2025-26 as the volunteers gave up the garden.
4 Staff Costs	70,730	73,201	2,471	3.49%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	86,985	157,306	70,321	80.84%	YES		In 2025-26 Youth Pavilion refurbishment project - professional fees of electrical rewiring & circuit board works, lights, repairs and reconfiguring of layout, insulation and plasterboarding, plastering, painting, plumbing works, installation of kitchen & new flooring throughout £28,613. In 2025-26 Repairs to parish office roof, chimney and boundary stone wall £6,805. In 2025-26 Replacement of Public Toilets windows £5,457 & repair to Public Toilets Roof £3,185. In 2025-26 refurbishment & replacement of goal & basketball ends at Multi-Use-Games-Area £23,597. Replacement of toddler play equipment £2,127 and painting of swings £995. (This land is owned by King George's Field Trust and is not included in the Council's asset register revisions) Total variances explained 2025-26 = £70,779
7 Balances Carried Forward	150,641	110,906				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	150,641	110,906				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	268,771	269,403	632	0.24%	NO		In 2025-26 Revaluation from War Memorial from £31,333 to £95,000 - change is £63,667 plus Public drinking fountain £631 plus Communtiy Orchard Noticeboard £1 (purchased by grant) Fixed assets re-stated for 2024-25 to comply with a change of £63,667 for War Memorial revaluation.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable