

Explanation of variances

Attachment 1.2

Name of Council: **ROUGHTON PARISH COUNCIL 2025-2026**

Explanations for variance of more than 15% (and over £200) for individual boxes in Section 1 except where there are "compensating" variances which leave a box relatively unchanged.

Section 1	2024/2025 £	2025/2026 £	Variance (+/-) £	Detailed explanation of variance (with amounts to nearest £10)
Box 1				
Balances carried forward	6,119	4,366	-£1,753	
Box 2				
Precept	12,500	13,500	+£1,000	The Council increased the Precept by £1,000 to prepare for costs increasing.
Box 3				
Other Income	1,964	2,690	+£726	Other income was increased due to a VAT repayment of £1,012 and £962 for urban grass cutting from Norfolk County Council. The Precept had also been increased by £1,000.
Box 4				
Staff costs	3,750	4,330	+£580	Clerk's salary was realigned and an additional payment was made to the Clerk to accommodate for a resident's inspection of the Council's Accounts. These 2 inspections led to an objection by that person which is still unresolved.
Box 5				
Loan interest/ capital	NIL	NIL	£NIL	
Box 6				
Other payments	12,468	9,479	-£2,989	Expenditure overall was down as during 2024/2025 the Council incurred costs for items to the play equipment of £1463 plus repairs to the noticeboard of £797. We also spent funds on the installation of posts around the common to protect it from incursion. In 2025/2026 this expenditure did not occur.
Box 7				
Balances carried forward	4,366	6,747	+£2,381	The balances carried forward are up due to from PFK Littlejohn. We have therefore delayed any expenditure in the community until the invoice has been Earmarked reserves at year end: We are still aware of the possible risk of the <i>high risk of another objection to the Council's accounts request for 2026-2027.</i> <i>We installed an additional white gate at the Roughton Road entrance to Roughton. We also purchased a lifebuoy for the Pond at Roughton Common.</i>
Box 9				
Fixed assets & Long term assets	79,224	80,824	+£1,600	Increased due to the purchase of white village gates and a lifebuoy for a pond on Roughton Common.
Box 10				
Total Borrowings	Nil	Nil	£Nil	