

Explanation of variances – pro forma

Name of smaller authority: BOW PARISH COUNCIL

County area (local councils and parish meetings only): DEVON

Please provide full explanations, including numerical values, for the following:

- 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.
- 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

| Section 2 | 2024/25 £ | 2025/26 £ | Variance £ | Variance % | Detailed explanation of variance (with amounts £) |
|--|----------------------|----------------------|-----------------------|-----------------------|--|
| Box 2 <i>Precept or Rates and Levies</i> | 12,000 | 13,000 | 1,000 | 8.34% | Not required |
| Box 3 <i>Total other receipts</i> | 148 | 410 | 262 | 177% | See below * |
| Box 4 <i>Staff costs</i> | 3,745 | 3,745 | NIL | NIL | Not required |
| Box 5 <i>Loan interest/ capital repayments</i> | NIL | NIL | NIL | NIL | Not required |
| Box 6 <i>All other payments</i> | 3,915 | 5,581 | 1,666 | 42.57% | See below ** |
| Box 9 <i>Total fixed assets & long term investments & assets</i> | 6,000 | 6,000 | NIL | NIL | Not required |
| Box 10 <i>Total borrowings</i> | NIL | NIL | NIL | NIL | Not required |
| Explanation for 'high' reserves | | | | | |

*

| Detailed explanation of variance (with amounts £) BOX 3 | |
|--|-------------|
| Vat refund more in 2025/26 | £251 |
| Deposit bank a/c interest more in 2025/26 | £3 |
| Unpresented cheque ***324 | <u>£8</u> |
| | £262 |

**

| Detailed explanation of variance (with amounts £) BOX 6 | |
|--|---------------|
| General admin. costs higher in 2025/26 | £16 |
| D.A.P.C. subscription more in 2025/26 | £14 |
| Lenovo laptop computer in 2025/26, none in 2024/25 | £499 |
| New AED and cabinet (village hall) in 2025/26, none in 2024/25 | £1,475 |
| AED (village hall) new battery in 2024/25, none in 2025/26 | (£299) |
| AED pads x 5 pairs in 2024/25, none in 2025/26 | (£391) |
| Streetlight repair Bow Village Field in 2024/25, none in 2025/26 | (£400) |
| Community helipad landing light electricity more in 2025/26 | £151 |
| Vill Hall hire for AED training in 2024/25, none in 2025/26 | (£11) |
| Vill Field grass cutting more in 2025/26 | £395 |
| Bank charges 2025/26, none in 2024/25 | £25 |
| V.A.T. input tax more in 2025/26 | <u>£192</u> |
| | £1,666 |