

Explanation of variances – pro forma

Name of smaller authority: KELBROOK AND SOUGH PARISH COUNCIL

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);

• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	37,885	26,537				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,250	15,787	517	3.39%	NO		
3 Total Other Receipts	8,030	4,677	-3,353	41.76%	YES		Grant Income reduced by £2,285. Vat claim reduced by £1,144 as 23/24 covered 3 years.
4 Staff Costs	6,560	5,277	-1,283	19.56%	YES		No Clerk/RFO from August 2024. No Lengthsman from October 2024.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	28,068	17,371	-10,697	38.11%	YES		Invoice for £5047.50 from 22/23 paid in 23/24 for Park Maintenance. Invoices for £1,854 from 22/23 paid in 23/24 for IA and EA. £3,658 less Parish maintenance required as work was carried out in 23/24. Election costs of £1,024 not required. Reduced Xmas costs of £1,638 as Parish now owns its lights.
7 Balances Carried Forward	26,537	24,333				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	26,537	24,333				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	19,348	19,983	635	3.28%	NO		2023/2024 Restated. Asset Register in place.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable