

## Explanation of variances – pro forma

Name of smaller authority: **Kelbrook & 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);

• 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	26,537	24,333				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,767	15,767	0	0.00%	NO		
3 Total Other Receipts	4,677	2,026	-2,651	56.67%	YES		No external Grant income available.
4 Staff Costs	4,959	4,107	-852	17.19%	YES		Clerk/RFO only employee. No Lengthsman. No overtime. HMRC now on DD, no arrears.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	17,689	14,997	-2,692	15.22%	YES		Budgeted non contractual voluntary Park Maintenance payment of £4,710 not required.
7 Balances Carried Forward	24,333	23,023				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	24,333	23,023				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	19,983	11,236	-8,747	43.77%	YES		Disposed: £10,270 Tree Lights removed for H&S reasons. £4.00 Bus Shelters returned to County Council ownership. Purchases: 2x Benches £1,248. Planter liners £295.99.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable