

Explanation of variances – pro forma

Name of smaller authority:

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 £5,500,000

	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	52,158	46,966				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,203	43,809	3,606	8.97%	NO		
3 Total Other Receipts	5,175	966	-4,209	81.33%	YES		In 2024/25, 2023/24 QRT 4 was claimed totally £2,658.71, which increased the receipts total. In 2024/25 at the time of the budget was resolved it was anticipated to receive £2,800 in receipts for 2025/26, but during 2025/26 there was a collective decrease of £800 from the PROW and the biodiversity grants from Lancashire County Council as were cancelled half way through 2025/26. It was anticipated for a £2,000 VAT reclaim, but the council only claimed £994.84 in 2025/26, due to projects uncompleted, QRT 4 will be claimed in 2026/27.
4 Staff Costs	14,899	16,768	1,869	12.54%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	35,671	18,548	-17,123	48.00%	YES		In 2024/25 there was a collective over spending of £13,233.56 paid in April 24, due to the completion of projects from 2023/24. In 2025/26 there was a collective decrease of spending totalling £11,966.56 on the following items: Travel - by £95.40, admin - by £257.92 (lack of Cllr's email addresses so website fees decreased), petrol/oil - by £397.35 (reduced projects requiring petrol and oil for machinery), insurance, audit & subscriptions - by £664.59 (subscriptions and insurance cost less than anticipated), donations - by £160, training by - £522 (lack of new Cllrs requiring training, & clerk did not undertake PILCA qualification), accommodation by £160 (no extraordinary meetings in 25/26) misc. by - £350 (no unallocated costs arising), parish maintenance by - £3,829.6 (PM header broken down - £1,547 Plants Mans wages decreased for unforeseen time off / £455 unspent as woodland did not require re-survey / £1,735.09 unspent on woodland work as survey highlighted decrease of maintenance work / £92.52 unspent on tools and their maintenance). Community, facilities and services by £5,529.70 (CFS header broken down - £1,500 for the electric supply project not started and earmarked for 26/27 / £3,631.61 due to the memorial project incomplete / £298.09 unspent from the Christmas tree project, £100 unspent from the playground inspections).
7 Balances Carried Forward	46,966	56,455				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	46,966	56,455				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	103,584	106,602	3,018	2.91%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable