

## Explanation of variances – pro forma

Name of smaller authority: **Aldbourne 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	49,022	64,823				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	54,020	56,180	2,160	4.00%	NO		
3 Total Other Receipts	6,890	14,035	7,145	103.71%	YES		LY additional receipts - £184 toilets & community room, £181 interest. TY additional receipts - £3,895 CIL, £250 football field maint, £80 tree grant, £1,785 VAT, £1,500 unused grant return. TY-LY = £7,145.
4 Staff Costs	9,674	10,001	327	3.38%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	35,435	41,173	5,738	16.19%	YES		LY additional expenditure - £25 additional meeting costs, £585 amenity upkeep, £65 Clerks expenses, £800 defib maint, £2,500 donation, £215 flood management, £380 insurance, £837 playground maint, £104 toilets&community room, £22 travel, £1,500 grant, £2,500 YC funding. TY additional expenditure - £494 allotments, £47 banking fees, £560 election costs, £106 football field maint, £373 Friendship Association, £6 mowing, £78 tree planting, £119 office costs, £205 Palmer's Field maint, £309 pond maint, £10 Rectory Wood maint, £8,384 SIDs purchase, £3,675 basketball hoop, £174 training, £425 tree maint, £35 venue hire, £60 subscriptions, £211 website. TY-LY= 5,738
7 Balances Carried Forward	64,823	83,864				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	64,823	83,865				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	94,004	104,320	10,316	10.97%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)