

Explanation of variances – pro forma

Name of smaller authority: **Kempford Parish Council**

County area (local councils and Gloucestershire)

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	66,246	66,380				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,160	25,640	1,480	6.13%	NO		
3 Total Other Receipts	1,807	1,393	-414	22.91%	YES		Other receipts in 2023/24 included a one-off grant of £1052.50 + bank interest of £755.20. Other receipts in 2024/25 consists of CIL money £581.70 + bank interest of £811.29.
4 Staff Costs	8,914	8,917	3	0.03%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,919	13,197	-3,722	22.00%	YES		Expenditure categories with variance of >£200 - Grass cutting £468.91 (weather dependent), Housing Needs Survey £2915.22 (one off cost), Section 137 (£388.25) (less grants applied for), Village Hall Rental (£441.58) (annual invoice not received in financial yr), Maintenance of open spaces (£630.00) (one off works in 2023/24), Traffic Calming (£627.30) (one-off costs for batteries & solar panels in 2023/24), Village Hall Maintenance (£2400.00) (Donation towards repairs in 2023/24), Play Area maintenance (£1125.90) (one off repairs in 2023/24), Provision of recreational facilities (£1199.00) (one off cost in 2023/24), Churchyard maintenance (£634.50) (one off cost in 2023/24).
7 Balances Carried Forward	66,380	71,299				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	65,236	69,481				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,230	27,230	0	0.00%	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