

Explanation of variances – pro forma

Name of smaller authority: **Kempley 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);
- 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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	4,493	4,735					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	6,652	7,255	603	9.06%	NO		
3 Total Other Receipts	1,401	242	-1,159	82.73%	YES		In 2024/25 the parish council received £750 in donations towards a defib. The council also received £409 more in a VAT refund than they did in 2025/26
4 Staff Costs	3,952	4,250	298	7.54%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,859	2,867	-992	25.71%	YES		In 2024/25 the council spent £162.74 more on insurance, £60.35 more on audit, £80.73 more on subscriptions, £20.49 more on website, £177 more on defib supplies than they did in 2025/26. The council also spent £312 on advertising, £140 on room hire, £400 on shuttle bus for Daffodil weekend and £731.40 on a noticeboard in 2024/25 Giving a total of additional spend in 2024/25 as £2084.71. In 2025/26 the council spent £16.38 more on clerk mileage, £334.38 more on admin expenses than they did in 2025/26. The also spent £695 on maintenance which the did not spend in and £46.75 extra on bank charges 2024/25. Total additional spend in 2025/26 is £1092.71. £2084.71-£1092.71 = £992.00
7 Balances Carried Forward	4,735	5,115				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	4,735	5,115				VARIANCE EXPLANATION NOT REQUIRED	0
9 Total Fixed Assets plus Other Long Term Investments and	9,040	8,930	-110	1.22%	NO		Figure for assets 2024/25 has been restated as it did not include welcome to Kempley Signs and Dog Fouling signs when reported last year.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable