

Explanation of variances – pro forma

Name of smaller authority: **Frating Parish Council**
County area (local councils and parish meetings only): **Essex**
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	20,594	23,531				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	15,220	15,774	554	3.64%	NO		
3 Total Other Receipts	1,599	4,956	3,357	209.94%	YES		S106 monies (Tending District Council) for transfer of Churchyard £3,169
4 Staff Costs	5,579	6,061	482	8.64%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,302	14,437	6,135	73.90%	YES		Additional bins £873; bus shelter refurbishment £1,270; clerk CILCA training SLCC £495; SSE electricity back pay 2024/25 £2,141
7 Balances Carried Forward	23,532	23,763				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,532	23,763				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	0	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