

Explanation of variances 2025/26 – pro forma

Name of smaller authority: Ennerdale & Kinniside Parish Council

Insert figures from Section 2 of the AGAR in all [Blue](#) highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026	2025	Variance £	Variance %	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
	£	£			Is > 15%	Is > £100,000		
1 Balances Brought Forward	19,077	11,067					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,580	12,210	-4,630	37.92%	YES	NO		Due to budget savings in the year to 31.03.25 we held higher reserves than necessary, which meant that we were able to reduce the precept. £4630 less was requested.
3 Total Other Receipts	23	2,341	-2,318	99.02%	YES	NO		VAT reclaim not yet submitted for the year to 31.03.26. The reclaim received in the previous year was £2338.16
4 Staff Costs	7,659	3,925	3,734	95.13%	YES	NO		March 2025 salary payment not cashed until April 2025 = £2721.36. Overtime worked in 24-25 £1827.17
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	6,381	2,616	3,765	143.92%	YES	NO		25-26 Election costs £2882.39. Cheque for hedge trimming not cashed until after year end £360.
7 Balances Carried Forward	12,640	19,077	-6,437	33.74%	YES	NO		
8 Total Cash and Short Term Investments	12,640	19,077	-6,437	33.74%	YES	NO		Excess reserves from previous year used to reduce precept £4630.
9 Total Fixed Assets plus Other Long Term Investments and Assets	11,713	18,213	-6,500	35.69%	YES	NO		Dilapidated bus shelter removed £6500.
10 Total Borrowings	0	0	0	0.00%	NO	NO		