

Explanation of variances – pro forma

Name of smaller authority: Ashdon 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	85 571	74 244				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	43 160	45 310	2 150	4 98%	NO		
3 Total Other Receipts	6 823	13 263	6 440	94 39%	YES		A vat reclaim of £6,655 was received in 2025/26, no vat was recalimed in 2024/25
4 Staff Costs	10 179	6 440	-3 739	36 73%	YES		A payment of £3,016 was paid to the previous clerk in 2024/25 for his last six months relating to 2023/24
5 Loan Interest/Capital Repayment	0	0	0	0 00%	NO		
6 All Other Payments	51 131	59 465	8 334	16 30%	YES		Election costs of £4,765 and Audit Fee of £5,107 are the main increases
7 Balances Carried Forward	74 244	66 912				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	74 244	66 912				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	143 682	144 695	1 013	0 71%	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