

## Explanation of variances – pro forma

Name of smaller authority:

Easton Parish Council

County area (local councils and par

East Suffolk

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?	
1 Balances Brought Forward	15,502	9,884				Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>
2 Precept or Rates and Levies	10,508	11,472	964	9.17%	NO	required - Balance brought forward does not agree, query this
3 Total Other Receipts	2,934	2,669	-265	9.03%	NO	
4 Staff Costs	3,750	4,433	683	18.21%	YES	RFO post vacant between 1/4/24 to 28/7/24 (A.Staples employed as 'Clerk only' - 3 hours per wk). From 29/7/24 to 31/3/25 (and in 25-26) A.Staples employed as Clerk & RFO - 5 hours per week. 16 wk RFO vacancy reduced staff costs by £532.33 in 24-25
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	15,311	7,057	-8,254	53.91%	YES	Two exceptional payments in 24-25 significantly increased the 'all other payments' figure: 1) The one off purchase of two Speed Indicator Devices on 5/8/24 for £4,798.80. 2) One off payment of £3,177.12 to Groundwork UK refunding the unspent portion of a Neighbourhood Plan grant received in previous year.
7 Balances Carried Forward	9,883	12,535				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	9,884	12,536				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and As	45,632	45,232	-400	0.88%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)