

Explanation of variances – pro forma

Name of smaller authority: **Easington Parish Council**

County area (local councils and parish meetings only): East Riding of Yorkshire

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	11,039	11,445					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	20,000	21,000	1,000	5.00%	NO		
3 Total Other Receipts	2,396	22,110	19,714	822.79%	YES		Bank Interest £280 (£353), Cemetery Fees £3555 increased number of burials and headstones (£350), Grants £12090 (£500) - for Village Garden £2.5K, Bus Shelter £9090, VE/VJ Day £500, VAT £3547.00 (£1155) - see payments, Allotment Rents £138 (£38), Donations and Fund Raising £2500 (0) toward purchase of Xmas Tree - Figures in brackets are 2024/2025 figure for comparison.
4 Staff Costs	9,425	9,806	381	4.04%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,565	33,078	20,513	163.26%	YES		Fees £1224 (£1127), Hall Hire £237 (£242), Training £425 (£195) more councillors taking up training - IOSH and Cemetery Training, Expenses £1390 (£1252), Defibrillator £393 (£0) new Batteries and Pads, Village Work £15487 (£2101) New Bus Shelter £8845, Village Garden Landscaping £4690, New Seats £1856, Grit/Salt £96.Grasscutting £6457 (£5670), Grants £347 (£500), S137 £3267 (£100) - Christmas Tree £2995, VE/VJ Day Wreaths £92, Beacon Costs £80 and RBL Donation £100, Rates Lighting £431 (£447), Waste Service £163 (£155), VAT £3257 (£780), increased Payments including VAT. Figures in brackets are the 2024/2025 figures for comparison
7 Balances Carried Forward	11,445	11,671					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	11,445	11,671					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	6,658	20,165	13,507	202.87%	YES		Seating £2745 (905) new seats purchased for Village Garden and Replacement in village, Bus Shelter £8695 (£157) replacement shelter, Xmas Tree £2995 (£0) Artificial Tree purchased with Donations, Projector £120 (£0), £14 nominal amounts adjusted to items showing 0 previously, Total Difference £13507.00.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable