

Explanation of variances – pro forma

Name of smaller authority: **Little Bromley Parish Council**

County area (local councils and parish meetings only):

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	9,056	6,035				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,719	1,800	81	4.71%	NO		
3 Total Other Receipts	250	1,361	1,111	444.40%	YES		VAT had never been claimed on purchases; a claim covering last 4 years for £1341.89 was submitted in January 26. LCTSS gave an income of £19. The £250 in 24/25 was a donation from a resident.
4 Staff Costs	0	1,000	1,000	#DIV/0!	#DIV/0!	#DIV/0!	The previous clerk was a volunteer for a number of years.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,990	2,835	-2,155	43.19%	YES		Purchases in 2024/25 totalled £4989.42 of which £720.41 was VAT not claimed in that year. were (gross) £350 grasscutting, £25 Flower festival, £120 internal audit, £175 plants, £340 signage, £20 TDALC fee, £96.93 EALC fee, £3141.67 phonebox & delivery, £20.41 poppy wreath. Purchases (net) in 2025/26 were £29.99 plaque, £100 VE event, £475.58 insurance, £30 war memorial flowers, £100 internal audit, £175 plants, £400 village magazine, £99.41 EALC/NALC affiliation fees, £20 TDALC fee, £66 defib pads, £192 Domain registration, £215 website build, £115.20 MS365, £47 ICO, £239 defib battery.
7 Balances Carried Forward	6,035	5,361				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,035	5,361				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