

Explanation of variances – pro forma

Name of smaller authority: **Breinton Parish Council HE0021**

County area (local councils and Herefordshire

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	30,131	31,157				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,165	13,220	55	0.42%	NO		
3 Total Other Receipts	1,614	7,712	6,098	377.82%	YES		Claimed Lengthsman Grant , Drainage and PROW grants for 2025-26
4 Staff Costs	7,552	8,488	936	12.39%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,202	15,735	9,533	153.71%	YES		Purchase of noticeboards £3670 extra Lengthsman works
7 Balances Carried Forward	31,157	27,866				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	31,157	27,866				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	5,386	9,805	4,419	82.05%	YES		Addition of one defibrillator £750 and two noticeboards at £3670
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable