Explanation of variances – pro forma

Name of smaller authority: **Flixborough 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	20,693	35,928				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,140	20,240	-1,900	8.58%	NO		
3 Total Other Receipts	13,917	14,019	102	0.73%	NO		
4 Staff Costs	4,194	4,076	-118	2.81%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,628	43,877	27,249	163.87%	YES		Expenditure increased significantly during 2025/26 due to one-off capital and community improvement projects. These included the purchase of outdoor gym equipment at the play park with a combined asset value of approximately £15,783, together with other expenditure on village hall improvements, community facilities and parish projects undertaken during the year. The increase reflects investment in community assets rather than recurring operational expenditure.
7 Balances Carried Forward	35,928	22,234				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	35,928	22,234				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	216,221	229,813	13,592	6.29%	NO		No explanation is strictly required as the variance is below 15%. However, the increase is attributable principally to the addition of new outdoor gym equipment and other minor asset additions during the financial year. The Asset Register increased from £216,221 to £229,813.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable