

Explanation of variances – pro forma

Name of smaller authority: **Moreton Bobbingworth and the Lavers Parish Council**

County area (local councils and): **Essex**

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);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	24,721	31,759				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,800	25,198	398	1.60%	NO		
3 Total Other Receipts	1,229	3,104	1,875	152.56%	YES		In 24/25, the Parish Council received a total of £1,250 in grant funding (£250 Ride London, £500 EALC Microgrant for Defibrillator, and £500 ECC grant for defibrillator). In addition, the Council received a £450 bursary from the EALC towards training costs. Furthermore, in 24/25 the Parish Council received bank interest of £1,162.85, versus £960.37 received in 23/24 - a difference of £202.48.
4 Staff Costs	12,266	8,320	-3,946	32.17%	YES		In November 2023, a new Clerk was appointed, however her hours were only 8 per week, versus 12 per week for the previous Clerk. Thus, in 23/24, the staff costs were £12,226, versus staff costs of £8,320 for 24/25.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,725	10,191	3,466	51.54%	YES		There were a number of costs for 24/25 not required in 23/24, including £438.29 for school safety equipment, £204 legal costs, £1,943.32 for a new defibrillator and cabinets, £581.04 costs for elections, and the purchase of 2x Tommy Soldiers for remembrance costing £334.32. This accounts for the main increase in expenditure.
7 Balances Carried Forward	31,759	41,550				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	31,759	41,550				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,296	6,433	137	2.18%	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