

Explanation of variances – pro forma

Name of smaller authority: **Acton Burnell, Frodesley, Pitchford, Ruckley and Langley Parish Council**

County area (local councils and **Shropshire**

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	100,157	97,222				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,598	7,240	642	9.73%	NO		
3 Total Other Receipts	20,015	22,972	2,957	14.77%	NO		
4 Staff Costs	5,427	6,024	597	11.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	24,121	5,630	-18,491	76.66%	YES		In 2024/25 the Council spent £17,856 CIL funds plus £1,864 VAT on 3 projects: refurbishing a bus shelter (£2,635), building a new bus shelter (£4,800) and installing Village speed gateways (£12,285). Whereas in 2026/27 the Council only spent £996 CIL funds on repainting phone boxes. If you remove expenditure on CIL funded projects, the difference between the two financial years is only £233 which equates to a 5.29% variance.
7 Balances Carried Forward	97,222	115,780				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	97,222	115,780				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	25,259	25,259	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