

Explanation of variances – pro forma

Name of smaller authority:

Killinghall Parish Council

County area (local councils and

North Yorkshire

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	21,902	18,268				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	30,000	40,000	10,000	33.33%	YES		Refurbishment of The Glebe playground equipment during 2024-2026. Establishment of an an allotment area 2024-2026.Increase in employment costs of £9250 due to severence payment.
3 Total Other Receipts	4,837	10,698	5,861	121.17%	YES		£4928.48 Vat reclaimed. £250 received from NatWest bank as compensation due to an administration error. £3000 received from NYC Ward Councillor towards The Glebe lighting project.
4 Staff Costs	19,199	11,185	-8,014	41.74%	YES		The clerk in 2023-2024 received a severence package of £9250. The current clerks salary is less than that the previous clerk.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,271	16,341	-2,930	15.20%	YES		Payments in 2023-2024 that were not in 2024-2025 can be explained as follows: Professional Services for employment matters - £960.00, Occupational Health Assesment - £160.00, Defib Purchase & Cabinet - £1403.00, PKF costs - £1014.00
7 Balances Carried Forward	18,268	41,440				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,268	41,440				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	79,216	162,170	82,954	104.72%	YES		The last Asset Register was reviewed in 2019-2020. In 2024-2025, a complete check of the PC's assets was undertaken. Items now included in the Asset Register include: MUGA Area (£30000.00), Agonospace Wall Play Equipment (£26490.00), Adult Play Equipment (£6000.00), HP Printer (£250.00), Two benches (£402.00 x 2 = £804.00), Five benches (£637.00 x 5 = £3185.00)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable