

Explanation of variances – pro forma

Name of smaller authority:

Westleton Parish Council
East Suffolk District 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	60,262	71,775				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,000	15,783	2,783	21.41%	YES		This increase derives solely from an increase in the tax base for the parish, which resulted in an increase in the precept received without any underlying increase in council tax for householders. The total precept for the 2024/25 financial year was £13,000, and in the 2025/26 financial year, this increased to £15,783.
3 Total Other Receipts	42,184	42,255	71	0.17%	NO		
4 Staff Costs	10,189	10,595	406	3.98%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	33,482	28,734	-4,748	14.18%	NO		
7 Balances Carried Forward	71,775	90,484				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	71,775	90,486				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	228,915	243,425	14,510	6.34%	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