

Explanation of variances – pro forma

Name of smaller authority: **Bilton 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	21,477	18,398				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	20,000	21,500	1,500	7.50%	NO		
3 Total Other Receipts	19,571	8,586	-10,985	56.13%	YES		The large decrease in income is due to a downturn in the types of burials the cemetery is receiving. In 2024/25 , a total of 21 receipts for burial ground income was received. This included 5 non-residential payments. Non-residents to the parish, incur a higher charge for burials, for example, a resident of the parish would pay up to £600.00 for a full burial, while a non-resident would pay up to £3,600.00. The sale of an asset also occurred for the sum of £1,000.00 in 2025/26 a total of 32 receipts for bural income where received, however, there where no non-residential payments within the year. There was also a decrease in full burials and an increase in cremations which carry a lower fee.
4 Staff Costs	15,378	14,838	-540	3.51%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	27,273	21,399	-5,874	21.54%	YES		The large decrease in payments is due to a large difference in maintence costs for repair works within the parish. In 2024/25 , these include £2,202 for new water supply, £400 for tree maintenance, £750 for notice board refurbishment, £400 for fence repair and £420 for war memorial cleaning. There was also £636 for a telemetric unit which was cancelled in 2025/26 . In 2025/26 , due to the depletion of reserves, economic decisions where made, with only necessary maintenance costs completed.
7 Balances Carried Forward	18,397	12,247				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,398	12,246				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	102,374	102,090	-284	0.28%	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