

Explanation of variances – pro forma

Name of smaller authority: Boddington Parish Council
County area (local councils and Gloucestershire

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	5,538	6,318				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,370	3,665	-705	16.13%	YES		There was some confusion over the precept for 2024/25 which resulted in the precept going down.
3 Total Other Receipts	1,734	1	-1,733	99.94%	YES		Boddington Parish Council received the Build Back Better Grant for a new noticeboard and 50% of the Beacon cost from Staverton Parish Council which they did not receive in 2025/26
4 Staff Costs	2,707	3,090	383	14.15%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,617	3,058	441	16.85%	YES		Council purchased a noticeboard in 2025/26 whereas in 2024/25 council purchased a beacon
7 Balances Carried Forward	6,318	3,836				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,318	3,836				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	7,552	10,270	2,718	35.99%	YES		Council added the new noticeboard and revised the value of the village gates
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable