

Explanation of variances – pro forma

Name of smaller authority: Clavering Parish Council
County area (local councils and parish meetings only): Essex County Council

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	46926	48,031				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	30576	27,621	-2,955	9.66%	NO		
3 Total Other Receipts	11923	1,094	-10,829	90.82%	YES		Other receipts decreased compared with 2024/25 primarily because a Neighbourhood Plan Locality Grant of £8,438 received in 2024/25 was not repeated in 2025/26. In addition, no VAT reclaim was received during the year, compared with £1,692 received in 2024/25 and no training bursaries were received, compared with £611 in 2024/25. Allotment rent income also decreased by £315. These reductions were partially offset by an increase in interest received of £228.
4 Staff Costs	8115	9,181	1,066	13.14%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	33280	15,176	-18,104	54.40%	YES		Other payments decreased compared with 2024/25 primarily because Neighbourhood Plan consultant fees of £9,946 incurred in 2024/25 were not repeated in 2025/26, and associated Neighbourhood Plan costs reduced by £233. In addition, Section 137 grants totalling £6,500 awarded in 2024/25 were not repeated in 2025/26. Repairs and renewals expenditure also decreased by £1,539.
7 Balances Carried Forward	48031	52,389				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	48031	52,389				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	83208	83,608	400	0.48%	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