

Explanation of variances – pro forma

Name of smaller authority: **Heckington Parish Council**
 County area (local councils and **Lincolnshire**

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;

	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	189,150	81,216				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	110,745	110,745	0	0.00%	NO		
3 Total Other Receipts	24,217	142,726	118,509	489.36%	YES		The Parish Council sold a plot of land which after fees totalled £85,493. The Parish Council sold a mower at a cost of £14,400. The Parish Council received Section 106 funding of £10,080.
4 Staff Costs	68,712	99,586	30,874	44.93%	YES		There was an increase in staff costs as the Caretaker went on long-term sick. The Parish Council needed to employ the services of a locum Caretaker between June 2025 and March 2026 which resulted in additional and unexpected costs of just over £18,000.00. Payments to the HMRC due to changes with contributions increased by £12,019. Pension contributions increased by £1555.
5 Loan Interest/Capital Repayment	3,836	0	-3,836	100.00%	YES		The variance between the loan repayment in 2024/25 and 2025/26 can be explained as the £3,836 was the final payment.
6 All Other Payments	170,348	165,731	-4,617	2.71%	NO		
7 Balances Carried Forward	81,216	69,370				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	81,216	81,216				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments	657,660	559,521	-98,139	14.92%	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