

## Explanation of variances – pro forma

Name of smaller authority: **PARTNEY AND DALBY 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);

• 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	7,669	7,749				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	5,760	6,253	493	8.56%	NO		
3 Total Other Receipts	1,368	10,590	9,222	674.12%	YES		Received £7,000 grant from Lincolnshire County Council for the bus shelter, received £871 grant from East Lindsey District Council for the replacement defibrillator, received £800 grant from the ELDC Councillor grant scheme for 22026/27 - last year this was £300 so a £500 difference, higher VAT reclaim due to purchase of bus shelter, replacement defibrillator and replacement laptop of £1,661. In 2025/26 the Council received £400 less than 2024/25 in cemetery fees.
4 Staff Costs	2,011	2,101	90	4.48%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,036	13,601	8,565	170.08%	YES		Additional purchase of bus shelter £7560, replacement defibrillator £871, replacement laptop £591.
7 Balances Carried Forward	7,750	8,890				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,749	8,890				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,671	13,593	6,922	103.76%	YES		The defibrillator (£780) two old laptops (£151) on the 2024/25 asset register have been destroyed in 2025/26. The following have been added to the asset register for 2025/26: bus shelter £6,300, defibrillator £870, speed gun £116, planters £68 and laptop £450.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable