

Explanation of variances – pro forma

Name of smaller authority: LANGFORD AND ULTING 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	21,299	24,022				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,500	14,500	1,000	7.41%	NO		
3 Total Other Receipts	1,697	650	-1,047	61.70%	YES		2024/25 No grants received and Village Hall rent (£1/year) accounted for twice due to not being invoiced in previous year. Village Hall Rent: 2 Grants: 0 Interest: 364 HMRC VAT: 1330 SSE Credit: 0 ---TOTAL: 1697--- 2025/26 Reduced HMRC VAT return, no grants. Interest: 383.73 HMRC VAT: 265.32 VH Rent: 1
4 Staff Costs	3,014	4,539	1,525	50.60%	YES		2024/25 A councillor took on the role voluntarily after Clerk left. Temporary Clerk took on the role until March 2025. New Clerk started in March 2025 April - 350.81 May- 449.61 June - 0 July - 0 August - 179.89 September - 252.60 October - 323.85 November - 0 December - 444.75 January - 342.89 February - 494.74 March - 332.15 ---TOTAL: 3014--- 2025/26 In November Clerk went up to SCP 12 due to obtaining CILCA qualification. Clerk Wages - £4175.28 WFH Allowance - £312 HMRC Employer Nics - £51.94 TOTAL: 4539.22
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,460	3,516	-5,944	62.83%	YES		2024/25 In April 2024, £4895 worth of repairs to a churchyard fence were carried out. This was not required in 2025/26. There were also payments for a contract with community engagement team at Maldon District Council for £297.30. This was not renewed in 2025/26.
7 Balances Carried Forward	24,022	31,117				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	24,022	31,117				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	92,618	92,618	0	0.00%	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