

Explanation of variances – pro forma

Name of smaller authority: **Severn Stoke and Croome d'Abitot Parish Council**

County area (local councils and): **Worcestershire**

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	14,868	13,498				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,117	14,000	3,883	38.38%	YES		Worcestershire County is undergoing local government re-organisation and devolution. Parish Councils have been informed that they may have to take on services including verge cutting and maintenance and paying the Lengthsman Services. Parish Councillors have accordingly raised the precept to take account of the responsibility and payment of these services: The historical annual lengthsman grant from WCC (which may be discontinued) was in the region of £3000. Grass verge mowing has been estimated to cost £900 pa (excluding VAT which can be claimed back).
3 Total Other Receipts	8,377	17,604	9,227	110.15%	YES		Difference is £9,227, which can be accounted for by two on off separate Community Infrastructure Levies of £2907.39 and £7800. The parish council received £1,480 less in county council divisional grants this year compared to 2024/25
4 Staff Costs	3,995	4,048	53	1.33%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,869	15,138	-731	4.61%	NO		
7 Balances Carried Forward	13,498	25,916				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	13,498	25,916				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	43,972	43,972	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