

## Explanation of variances – pro forma

Name of smaller authority: **Willingham by Stow Parish Council**

County area (local councils in **West Lindsey**)

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	15,600	9,748					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	13,900	15,900	2,000	14.39%	NO		
3 Total Other Receipts	6,137	3,351	-1,786	34.77%	YES		2024/25 - due to the large maintenance works, the VAT return was £2295; Cemetery revenue £975; grants received £875 2025/26 - vat return was only £118.85 as no large projects/maintenance works untaken; Cemetery revenue was £1505; grants received £50; HMRC PAYE refunded £677
4 Staff Costs	6,197	6,844	647	10.44%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,692	9,608	-9,084	48.80%	YES		2024/25 - large maintenance works consisting of: £2758 2x picnic benches + installation & new path; cemetery entrance widening & surface £3456; Ground/property maintenance at £8165 consisting of general maintenance and re-surfacing of a public footpath & tree reduction works. 2025/26 - showing less expenditure due to no projects/large maintenance taken place only general ground & property maintenance at £5365
7 Balances Carried Forward	9,748	12,547				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,748	12,547				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	29,490	29,541	51	0.17%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		