

Explanation of variances – pro forma

Name of smaller authority: Creaton Parish Council
County area (local councils and Northamptonshire

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	26,480	23,790				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,336	28,336	0	0.00%	NO		
3 Total Other Receipts	13,932	9,087	-4,845	34.78%	YES		In 2024/25 a grant for the Neighbourhood Development Plan was received of £10,000 that was not received in 2025/26. In 2025/26 £750 more in reclaimed VAT was received than in 2024/25. In 2025/26 two year's of mowing grant were received amounting to £4,430 compared to 2024/25 when no mowing grant was received due to the 2024/25 grant being paid late.
4 Staff Costs	10,927	12,927	2,000	18.30%	YES		The Parish Council began making employer contributions towards the employee's pension for the first time in 2025/26 which totalled £337.94 for the year. The Parish Council employed an additional member of staff in March 2025/26 at a cost of £361.09. The Clerk's pay increased due to a contractual annual increase of one paypoint and the national payrise for Clerks. There were also increased National Insurance payments for the Parish Council in 2025/26 due to rises in National Insurance for employers set by the government.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	34,031	19,783	-14,248	41.87%	YES		In 2024/25 the Parish Council spent £11,193 on its Neighbourhood Plan compared to £3,355 in 2025/26. In 2024/25 the Parish Council spent £3,900 on tree work compared to no spending on tree work in 2025/26. The Parish Council spent £800 less on grass cutting in 2025/26 than in 2024/25. The Parish Council spent £822 less on its street lighting in 2025/26 than in 2024/25. The Parish Council also spent £107 more on defibrillator pads and £108 more on bin collections in 2024/25 than 2025/26.
7 Balances Carried Forward	23,790	28,503				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,790	28,503				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	42,299	42,632	333	0.79%	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