

Explanation of variances – pro forma

Name of smaller authority: Great Rissington Parish Council
County area (local councils and parish meetings only): Gloucestershire

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	12,582	11,055				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,050	10,550	500	4.98%	NO		
3 Total Other Receipts	2,780	6,110	3,330	119.78%	YES		Total other receipts increased from £2,780 in 2024/25 to £6,110 in 2025/26, a variance of £3,330 (120%). The increase is due to the receipt of grants totalling £5,952 from Gloucestershire Highways towards the cost of replacing the bus shelter. No grant income was received in 2024/25. This was partially offset by lower miscellaneous receipts (Enil against £2,020 in 2024/25) and lower VAT repayments (Enil against £578 in 2024/25).
4 Staff Costs	3,632	3,494	-138	3.80%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,725	14,177	3,452	32.19%	YES		All other payments increased from £10,725 in 2024/25 to £14,177 in 2025/26, a variance of £3,452 (32%). The increase reflects expenditure of £6,421 on the replacement of the bus shelter, against £6,880 in 2024/25 when the project also commenced. Additional costs in 2025/26 included general maintenance of £1,680 (Enil in 2024/25) and increased grass cutting costs of £3,660 (£2,490 in 2024/25).
7 Balances Carried Forward	11,055	10,044				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,055	10,044				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,246	11,246	1,000	9.76%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		