

## Explanation of variances

Name of smaller authority: **Slapton Parish Council**

County area (local councils and parish meetings only): **Devon**

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);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	15,466	17,381				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	29,172	29,780	608	2.08%	NO		
3 Total Other Receipts	4,481	1,770	-2,711	60.50%	YES		The PC received £2,212.48 in receipts from the Community Cinema in 24/25 and the balance of funds were transferred to Slapton Community Cinema, when it became its own unincorporated community group on 04.02.25. Therefore, no income was received for the Slapton Community Cinema in 25/26. A final VAT claim for 25/26 would have been submitted at beginning of March for £343.91 but was not submitted due to a change of clerk at the end of February. Please see additional document for further details and full comparison of receipts for both years.
4 Staff Costs	9,978	9,854	-124	1.24%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	21,759	17,604	-4,155	19.10%	YES		In the financial year end 24/25, the PC's payments under the cost centre Arts and Entertainment S145 were £3,730.06 compared to £526.57 in year end 25/26. This is mainly due to payments made in relation to Slapton Community Cinema in 24/25 and that no payments related to Slapton Community Cinema were made in 25/26. Furthermore, office expenses in year end 24/25 were £2,743.40 compared to £2,180.96 in year end 25/26 primarily due to two payments for IT licences in 24/25 owing to the late payment of the previous year's licenses. Finally, election expenses in 24/25 were £140.98 compared to £0 in 25/26. Please see additional document for further details and full comparison of payments for the above cost centres for both years.
7 Balances Carried Forward	17,381	21,473				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	0	0	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

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**