

Explanation of Variances 2025/26

Name of smaller authority: **Aldcliffe with Stodday Parish Council**

County area **Lancashire**

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?	Explanation from smaller authority <u>(must include narrative and supporting figures)</u>
1 Balances Brought Forward	13,288	14,465				
2 Precept or Rates and Levies	6,130	6,050	-80	1.31%	NO	
3 Total Other Receipts	623	589	-34	5.46%	NO	
4 Staff Costs	2,912	2,598	-314	10.78%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	2,664	4,752	2,088	78.38%	YES	Extraordinary and non-recurring expenditure in 2025/26 included a) £1,445 on consultancy services in support of the Council's review of its Neighbourhood Development Plan and b) £1,484 on planning consultancy services to assist the Council in responding to planning consultations. In 2025/26 the Council paid £230 for IT Services, not having been invoiced by the supplier during 2024/25. Recoverable VAT was £337 higher in 2025/26, mainly resulting from the extra consultancy services procured. Extraordinary expenditure in 2024/25 included £1,329 on planning consultancy services to assist the Council in responding to planning consultations. The net effect of these is a reduction of £79 between the 2024/25 and 2025/26 underlying spend.
7 Balances Carried Forward	14,465	13,754				
8 Total Cash and Short Term Investments	14,465	13,754				
9 Total Fixed Assets plus Other Long Term Investments and	148	148	0	0.00%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	