

Explanation of variances – 2025-2026

Name of smaller authority:

SWETTENHAM PARISH COUNCIL

County area (local councils and parish meetings only):

CHESHIRE EAST

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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	10,344	11,856				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,547	7,886	339	4.50%	NO		
3 Total Other Receipts	4,940	2,531	-2,409	-48.77%	YES		In 2024/2025 there were 4 Interments and 5 memorial applications. In 2025/2026 there was only one Interment and two Memorial applications
4 Staff Costs	5,282	5,451		3.20%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,693	7,864	2,171	38.13%	YES		In 2024/2025 Professional costs (Diocesan Registrar) of £750 +£150 VAT were incurred for the consecration of the remainder of the cemetery. In addition costs for scarifying the grass in the cemetery, replanting of the cemetery hedge and new cemetery gates amounting to £2230 were incurred. In 2025/2026 Cemetery Maintenance amounted to £4287 which included the cost of new cemetery gates.
7 Balances Carried Forward	11,856	8,958				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,856	8,958				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	10,923	10,923		0.00%	NO		
10 Total Borrowings	0	0					

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable