

Explanation of variances 2025/26

Name of smaller authority: Kettleshulme & Lyme Handley 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);
- 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
1 Balances Brought Forward	26,927	25,485				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,175	12,700	525	4.31%	NO		
3 Total Other Receipts	9,658	19,920	10,262	106.25%	YES		See 'Explanation of Receipts' spreadsheet tab.
4 Staff Costs	3,392	3,501	109	3.21%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,883	13,380	-6,503	32.71%	YES		See 'Explanation of Payments' spreadsheet tab.
7 Balances Carried Forward	25,485	41,224				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	25,485	41,224				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	405,001	405,144	143	0.04%	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)

Accounting Statement - Box 3 - Total Other Receipts - Variance Explanation

	2024-25	2025-26
Hall Hire Income	£ 3,590.00	£ 3,703.00
VAT Returns	£ 1,887.00	£ 1,190.00
Bank Account Interst	£ 297.00	£ 281.00
Events (ticket sales & bar takings)	£ 1,471.00	£ 2,245.00
Refund of Event Expenses from Kett100	£ 413.00	
Cheshire East Grant - IGCF - Digital Connectivity	£ 2,000.00	
Cheshire East Grant - Enabling Prosperity & Wellbeing		£ 10,000.00
Donations		£ 2,501.00
	£ 9,658.00	£ 19,920.00

Hall Hire Income	There were more bookings during 2025-26 resulting in a higher income compared to 2024-25.
VAT Returns	Expenditure of vatable items was lower during 2025-26 - purchases of a projector, projector screen, printer and laptop purchased 2024-25 using a Grant received December 2024.
Bank Account Interst	Interest rates decreased during 2025-26 resulting in lower income from bank account interest.
Events (ticket sales & bar takings)	An increased number of events were held in 2025-26 resulting in higher income from ticket sales and subsequently bar takings.
Refund of Event Expenses from Kett100	In 2025-26 Kett100 (local community group) paid all expenses for the seniors community event . In 2024-25, a refund was received to cover council expenses for organising and hosting this event.
Cheshire East Grant - IGCF - Digital Connectivity	Grant received from Cheshire East Council December 2024 for digital connectivity project.
Cheshire East Grant - Enabling Prosperity & Wellbeing	Grant received from Cheshire East Council November 2025 for village playground project.
Donations	£60 donation from resident October 2025. £2,441 donation from Rose Queen Committee received March 2026.

Accounting Statement - Box 6 - All Other Payments - Variance Explanation

	2024-25	2025-26
Utilities (Gas / Elec / Water / Broadband)	£ 9,075.00	£ 4,648.00
Cleaning	£ 847.00	£ 1,006.00
Audit	£ 551.00	£ 570.00
General Admin	£ 370.00	£ 344.00
Sundries	£ 3,493.00	£ 1,805.00
Licenses / Subscriptions	£ 488.00	£ 568.00
Maintenance	£ 1,092.00	£ 1,959.00
Insurance	£ 1,140.00	£ 1,223.00
Outdoor / Gardening	£ 722.00	£ 685.00
S137	£ 125.00	£ 20.00
VAT	£ 1,980.00	£ 553.00
	£ 19,883.00	£ 13,381.00

Utilities (Gas / Elec / Water / Broadband)	New gas & elec contracts in 25/26 at much lower rates than 24-25. Also had an issue with a radiator in 24/25 whereby it would not turn off therefore leading to a higher gas bill.
Cleaning	There were more hall bookings and an increased number of events held during 2025-26 resulting more cleaning being required.
Audit	Increase in cost of Internal Audit for 25/26.
General Admin	Less printer ink purchased in 25/26 than 24/25.
Sundries	Purchases of a projector (inc screen & cabling), printer and laptop in 24-25 using a Grant received December 2024. Also purchased supplies for community event that was later refunded.
Licenses / Subscriptions	Changed web & email package in 25/26 to better conform with assertion 10. ICO & ChALC fees increased. An additional 2 temporary event licenses applied for.
Maintenance	Slate repair to roof & stage door brickwork repair during 25/26. Also required new fire extinguishers and an EPC certificate was acquired.
Insurance	Small increase to premium.
Outdoor / Gardening	Gardening for Oct / Nov 2024 £625 due to extra work required after having no gardener since Nov 2023. Thereafter and for 25/26 gardening charged at £50pm.
S137	Donation to Royal British Legion in 24/25 for the D-Day commemorations
VAT	Significantly higher VAT payments made due to higher gas and elec charges in 24/25 being billed at 20% VAT instead of 5% reduced rate. Projector and equipment also increased VAT payment for 24/25.