

Kingsley Parish Council

Kingsley Parish Council
The Boardroom
Kingsley Cemetery
Hollow Lane
Kingsley
Cheshire
WA6 8EF
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Kingsley Parish Council Explanation of Variances 2025-2026

Introduction

The Annual Governance and Accountability Return (AGAR) requires the Council to provide explanations for any significant variances between the current and previous financial years. These explanations assist auditors and electors in understanding material changes in the Council's financial position and activities.

In accordance with AGAR guidance, explanations should be provided for:

- Variances of more than 15% between corresponding figures in individual boxes, where the monetary difference exceeds £200;
- Variances of £100,000 or more, regardless of the percentage change;

The following sections identify all reportable variances and provides the supporting explanations and financial values required by the external auditor.

Summary

In FY2526, the Council did not have any significant variances to its Box 2 (Precept), Box 4 (Staff Costs), Box 5 (Loans/Capital Repayments - NB the Council does not currently have any such liabilities), Box 6 (Payments), Box 9 (Assets), and Box 10 (Total Borrowings - NB the Council does not currently have any such liabilities).

The Council had one significant variance in Box 3 (Receipts) - explanation below.

Box 3 - Total Other Receipts

Year Ending	
31 March 2025 (£)	31 March 2026 (£)
7,868	11,670

FY2425

In FY2425 CIL monies of £2,232.83 were received, alongside cemetery income (for burials and related administration) of £5,635.00. Full income list received as below.

FY2425 Income

INCOME					
Receipt Number	Date	Payment Type	Supplier	Budget Line	Total
1	12.4.24	Online	Co Op	Cemetery	£100.00
3	30.4.24	Online	Blackwells	Cemetery	£155.00
4	13.5.24	Online	Nagle Brothers	Cemetery	£770.00
5	17.5.24	Online	Whitby's Memorials	Cemetery	£310.00
6	28.6.24	Online	Buckley Memorials	Cemetery	£50.00
7	8.7.24	Online	D T Turner	Cemetery	£300.00
8	16.7.24	Online	Nagle Brothers	Cemetery	£250.00
9	19.7.24	Online	J A Garry	Cemetery	£100.00
10	21.8.24	Online	Nagle Brothers	Cemetery	£50.00
11	4.9.24	Online	Whitby's Memorials	Cemetery	£50.00
12	25.10.24	Online	Cheshire West and Chester Council	CIL	£2,232.83
13	17.12.24	Online	Buckley Memorials	Cemetery	£50.00
14	20.12.24	Online	Whitby's Memorials	Cemetery	£50.00
15	10.1.25	Online	D T Turner	Cemetery	£850.00
16	31.1.25	Online	Nagle Brothers	Cemetery	£800.00
17	7.2.25	Online	Dodgson Bell	Cemetery	£1,700.00
18	17.2.25	Online	Nagle Brothers	Cemetery	£50.00
					£7867.83

FY2526

In FY2425 the Council did not receive any CIL monies. However, it did receive a donation from a local road race of £500 (Cute Fruit Events) which was to support local activities undertaken by the parish council. The Council also received a contribution from a local business (Cascades) towards its Christmas lights display and Christmas tree of £200.

All other income was received as cemetery income (for burials and related administration) totalling £10,970.00. Full income list received as below.

FY2526 Income

INCOME					
Receipt Number	Date	Payment Type	Supplier	Budget Line	Total
2	25.04.25	Online	Memories Memorials	Cemetery	£310.00
3	13.05.25	Online	Cute Fruit Events	Misc	£500.00
4	16.05.25	Online	Dignity Funerals	Cemetery	£350.00
5	19.05.25	Online	Dignity Funerals	Cemetery	£2,400.00
6	24.06.25	Online	D T Turner	Cemetery	£2,150.00
7	17.07.25	Online	Blackwells Memorial Masons	Cemetery	£50.00
8	07.08.25	Online	D T Turner	Cemetery	£2,400.00
9	20.08.25	Online	Blackwells Memorial Masons	Cemetery	£50.00
10	29.08.25	Online	Whitby's Memorials	Cemetery	£100.00
11	7.10.25	Online	Cascades	Misc	£200.00
12	20.10.25	Online	Garry J A	Cemetery	£100.00
13	28.10.25	Online	Blackwells	Cemetery	£50.00
14	18.11.25	Online	D T Turner	Cemetery	£850.00
15	24.11.25	Online	Cooper F	Cemetery	£50.00
16	26.11.25	Online	Blackwells	Cemetery	£155.00
17	16.12.25	Online	Whitby's Memorials	Cemetery	£50.00
18	21.1.26	Online	Blackwells	Cemetery	£50.00
19	3.2.26	Online	Whitby's Memorials	Cemetery	£50.00
20	11.3.26	Online	Blackwells	Cemetery	£155.00
21	20.3.26	Online	Jacqueline Wilson	Cemetery	£1,650.00
					£11670.00