

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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;

	2023/24 £	2024/25 £	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	93,070	163,109				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,400	10,400	0	0.00%	NO		
3 Total Other Receipts	80,073	87,590	7,517	9.39%	NO		
4 Staff Costs	3,973	2,480	-1,493	37.58%	YES	HMRC emp tax due was paid at the end of previous year 23/24 (£350). So 3 payments made during 23/24 and only one during 24/25. There was also a salary increase backdated during the previous year 23/24 (£488).	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,461	70,737	54,276	329.72%	YES	The parish council acted as Paymaster for improvements to the village hall to accommodate a community shop at a cost of £62,000 (inc VAT)	
7 Balances Carried Forward	163,109	187,882				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	163,109	188				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	33,000	33,000	0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable