

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	42,147	36,082				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	17,493	17,750	257	1.47%	NO		
3 Total Other Receipts	11,656	8,627	-3,029	25.99%	YES		The difference is due to newsletter advertising being down £30, grants received were down by £4711, there was an increase in the verge cutting receipt of £65.63 a refund from EDF energy of £57.82 and our VAT reclaim increased by £1588.81. When rounded up this totals the difference of £3029.
4 Staff Costs	7,538	9,177	1,639	21.74%	YES		The difference is due to an increase in the level of hours worked by the clerk on a weelky basis and the implentation of the annual NALC salary review
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	26,250	17,733	-8,517	32.45%	YES		The difference is due to decreases in insurance costs, electricity, and membership fees totalling £14.39, a decreases in miscellaneous payments as no refurbishment of the parish office or equipment were required this year and no outside 1st aid training for residents was offered/paid for which was a reduction of £1951.55, event costs were down by £507.54 as only one event took place, skip hire reduced by £323, no grants were issued so a £2000 reduction this year, printing costs were up by £31, admin and meeting costs were up by £244.38, election fees were down by £70.05, training costs increased by £564.30 and maintenance costs were down by £7592.31, verge/grass cutting costs were up by £204, section 137 and neighbourhood plan expenses were also up by £728. There is a difference of £2170 due to vat for the previous year as the accounts were drawn up on the wrong accounting basis. The council now acknowledges this and it is being corrected.
7 Balances Carried Forward	37,508	35,549				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	36,082	35,549				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	682,724	682,724	0	0.00%	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