

## Explanation of variances – pro forma

Name of smaller authority: **Great Warford Parish Council**

County area (local councils and parish meetings only): **Cheshire**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	25,621	31,036					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	10,957	11,242	285	2.60%	NO		
3 Total Other Receipts	17,049	538	-16,511	96.84%	YES		Increase in investment interest £276; Decrease in CIL receipts (£1,917); Decrease in refunds from unauthorised transactions (£14,735); Decrease in VAT reclaim (£135)
4 Staff Costs	4,402	4,678	276	6.27%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,189	13,337	-4,852	26.68%	YES		Increase in general administration £67; Increase in audit fees £222; Increase in room hire fees £40; Increase in website costs £12; Increase in asset purchase payments £7,398; Increase in parish maintenance costs £1,103; Increase in VAT payments £1,635; Decrease in grant awards (£10); Decrease in newsletter payments (£249); Decrease in street lighting costs (£21); Decrease in Christmas lighting payments (£153); Decrease in asset maintenance costs (£141); Decrease in unauthorised payments (£14,755)
7 Balances Carried Forward	31,036	24,801					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	31,036	24,801					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	14,485	22,031	7,546	52.10%	YES		Purchase of speed radar gun £106; Purchase of 2 speed indicator devices and poles £7,440
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable