

Explanation of variances – pro forma

Name of smaller authority:
County area (local councils and parish meetings only):

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	30,128	22,336				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	20,080	20,580	500	2.49%	NO		
3 Total Other Receipts	4,401	7,109	2,708	61.54%	YES	16/04/24 One off project: £1600 divisional grant from Worcestershire County Council, along with permission to work on County Council verge sides, to allow parish council to deal with obstructive hedge on school bus route. 18/04/24: One off grant placed in reserves: £744.55 Community Infrastructure Levy grant to community upon giving of planning permission relating to the Wagon Wheel pub. 21/09/24: Previous HMRC VAT tax reclaim for 23/24 was £1049.04. In 24/25 the VAT amount reclaimed had risen to £1821.91. This increase in reclaim was due to a large scale planning application for a solar farm between 2021 and 2024, which required professional planning advice commissioned by the parish council totalling £4549.74, of which £758.29 was claimed back in VAT. £1600 + £744.55 + £758.29 accounts for the increase. (23/24 Included a one off project for a bench £250)	
4 Staff Costs	7,792	8,755	963	12.36%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	24,481	14,762	-9,720	39.70%	YES	Two major projects were planned for Spring 2025. Excavation and maintenance of ditches on parish council owned land at 1) Monkwood Green £1680.00, and 2) Sinton Green £4200. The extremely wet weather in January/Feb meant that the sites (one of which is SSSI) were too water logged for the work to proceed. The funds for both projects have been ring fenced for use once the projects proceed in the 25/26 financial year. The previous year (23/24) was a year of exceptional high expenditure due to the solar farm planning application professional advice as mentioned above, requiring £4549.74 of funds in addition to all other regular parish council projects. 24/25 (taking into account the projects listed above which will roll over into the next financial year) represents a return to normal expenditure for this parish council. For illustration, payments totalled £20,772 in 21/22 and £17341 in 22/23.	
7 Balances Carried Forward	22,336	26,509				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	22,336	26,509				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	23,640	25,945	2,305	9.75%	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