## Explanation of variances – pro forma

Name of smaller authority: Newhall Parish Council

County area (local councils and Cheshire East Council

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, **DO NOT OVERWRITE THESE BOXES** | Explanation from smaller authority (must include narrative and supporting figures) |
|---|---|---|---|---|---|---|---|
| 1 Balances Brought Forward | 20,908 | 25,335 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 4,750 | 4,750 | 0 | 0.00% | NO | | |
| 3 Total Other Receipts | 5,752 | 2,449 | -3,303 | 57.42% | YES | | Previous yr received £5671.38 CIL fundingThis yr received 2043.57 Diff of £3628 Also Received £73.70 VAT prev yr against £400.27 VAT received this year |
| 4 Staff Costs | 2,493 | 2,879 | 386 | 15.48% | YES | | Clerk's salary £2553.84 (increase of £60.44) HMRC £325.60 (increase of £325.60) Diff equals £386.04 |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 3,582 | 3,675 | 93 | 2.60% | NO | | |
| 7 Balances Carried Forward | 25,335 | 25,980 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 0 | 0 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 1,667 | 2,159 | 492 | 29.51% | YES | | Purchase of defibrillator box at a cost of £492.00 |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable