

Explanation of variances – pro forma

Name of smaller authority: WEST BRETTON PARISH COUNCIL

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);
- 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	6,363	7,476				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,000	7,500	500	7.14%	NO		
3 Total Other Receipts	2,947	6,120	3,173	107.67%	YES		Grant from WY Mayor's Safer Communities Fund: £2500; 1 add VAT claim £840; (Total £3340)
4 Staff Costs	1,830	1,854	24	1.31%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,004	14,092	7,088	101.20%	YES		SID purchase £3000; Grounds maintenance payment from 24/25 financial year £1410; Laptop purchase £350; Grants to local organisations to the value of £1315 (none awarded in 24/25); VAT payments increased £869. Total: £6946
7 Balances Carried Forward	7,476	5,150				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,476	5,150				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	681	3,197	2,516	369.46%	YES		SID added £2500; Laptop replaced but purchase value less than current recorded asset
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable