

Explanation of variances – pro forma

Name of smaller authority: Roughton 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);
- 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	3,340	4,601				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	The incorrect figure was recorded in box 7. The actual figure was 4601.09 and this was incorrectly rounded up to 4602.
2 Precept or Rates and Levies	3,240	3,600	360	11.11%	NO		
3 Total Other Receipts	419	269	-150	35.80%	YES	Explanation not required, difference less than £200	
4 Staff Costs	882	1,341	459	52.04%	YES		A locum clerk was employed due to clerk illness 2023-2024. Clerk returned and this increased figure reflects a pay rise.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,515	2,506	991	65.41%	YES		A new lap top was purchased for the clerk for £700 and the Councillors moved to .gov.uk emails plus the domain hosting charge.
7 Balances Carried Forward	4,602	4,623				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	4,602	4,623				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	21,310	21,893	583	2.74%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable