

## Explanation of variances – pro forma

Name of smaller authority: **OFFWELL PARISH COUNCIL**  
 County area (local councils and): **EAST DEVON**

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	<b>4,263</b>	<b>5,377</b>				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	<b>9,000</b>	<b>9,225</b>	225	2.50%	NO		
3 Total Other Receipts	<b>1,100</b>	<b>523</b>	-577	52.45%	YES		One off locality Grant £500 received in 24/25
4 Staff Costs	<b>4,053</b>	<b>4,109</b>	56	1.38%	NO		
5 Loan Interest/Capital Repayment	<b>0</b>	<b>0</b>	0	0.00%	NO		
6 All Other Payments	<b>4,933</b>	<b>4,011</b>	-922	18.69%	YES		24/25 payment for tree surgery & maintenance of Whitford Green £1140, new gateway £385, plants £105
7 Balances Carried Forward	<b>5,377</b>	<b>7,005</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
8 Total Cash and Short Term Investments	<b>6,047</b>	<b>6,741</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and	<b>39,578</b>	<b>39,578</b>	0	0.00%	NO		
10 Total Borrowings	<b>0</b>	<b>0</b>	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable