

Explanation of variances – pro forma

Name of smaller authority: **BRAMSHAW 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);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 2024/2025 £ | 2025/2026 £ | 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 | 8,783 | 9,006 | 223 | 0.03 | NO | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 10,000 | 10,000 | 0 | 0.00% | NO | | |
| 3 Total Other Receipts | 0 | 2,171 | 2,171 | #DIV/0! | #DIV/0! | | |
| 4 Staff Costs | 5,592 | 5,994 | 402 | 7.19% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 4,185 | 3,614 | -571 | 13.64% | NO | | |
| 7 Balances Carried Forward | 9,006 | 11,569 | 2,563 | 28.46% | YES | VARIANCE EXPLANATION NOT REQUIRED | The HCC lengthsman grant of £1100.00 was not collected in 2023-2024. The balance carried forward to 2024-2025 is therefore artificially low. In 2024-2025 2 x years' of Lengthsman grant was collected. The carried forward balance going into 2025-2026 was therefore artificially high. This accounts for the larger than expected difference between the 2 x carried forward balances. |
| 8 Total Cash and Short Term Investments | 9,006 | 14,247 | 5,241 | 58.19% | YES | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and A | 6,281 | 6,171 | -110 | 1.75% | 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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)