Explanation of variances – pro forma

Name of smaller authority: **Little Cheverell Parish Council**

County area (local councils and Wiltshire 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);

• **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	4,531	4,606				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,500	6,370	1,870	41.56%	YES		Precept increase due to budgeting from £1000 to £1350 for wages, including £100 in the budget for training, £100 for travel expenses, budget has decreased from £350 to £100 for office expenses, decreased from £72 to £65, budget for insurance has increased from £300 to £330, budget for hall hire has increased from £0 to £120, budget for grounds maintenance has increased from £1508 to £2000, buget for the village hall has increased from £0 to £917, budget for IT provision has increased from £410 to £500, budget for maintenance has decreased from £1480 to £500, budget for traffic has decreased from £1000 to £0, budget for footpaths has increased from £250 to £1000, budget for the defibrillator has increased from £0 to £100, budget for election costs has increased from £0 to £250, budget for grants has increased from £0 to £1000, budget for Chairmans Allowance has increased from £0 to £150.
3 Total Other Receipts	678	49	-629	92.77%	YES		Vat refund of £327.50 received in 2023/24 and contribution of £350,
4 Staff Costs	932	861	-71	7.62%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,171	5,516	1,345	32.25%	YES		Accounting records 23/24 not mine and limited. Variances are as far as can be provided. 2024/25 VAT £418.48, record not kept 23/24, Miscelaneous 24/25 £1269.81, £0 in 23/24, Grounds 24/25 £2360 23/24 £1180, Plants 24/25 £0, 23/24 £816, Defibrillator 24/25 £0. 23/24 £1080, Grants 24/25 £500 23/24 £0, Fire Extinguisher 24/25 £0 23/24 £69.96, Domain 24/25 £0 23/24 £24, Lap top 24/25 £0, 23/24 £298, Office Expenses 24/25 £0 23/24 £148.32, WALC 24/25 £58.88, 23/24 £71.75, Poppy Wreath 24/25 £0 23/24 £23.98, Gutter 24/25 £0 23/24 £30, Website 24/25 £259.87 23/24 £167.93, Insurance 24/25 £264 23/24 £241, Village Hall Hire 24/25 £120 23/24 £20, Maintenance 24/25 £265 23/24 £0.
7 Balances Carried Forward	4,606	4,648				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	4,606	5,727				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	0	0	0.00%	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