

Explanation of variances – pro forma

Name of smaller authority: Rushton Parish Council
County area (local councils and Cheshire

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).

	31/03/2024 £	31/03/2025 £	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	17,040	17,232				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,000	6,500	500	8.33%	NO		
3 Total Other Receipts	4,927	3,854	-1,073	21.78%	YES	and2 years grant from MSV which increased out oncome	
4 Staff Costs	4,717	4,783	66	1.40%	NO	clerk did not receive £32k in 2024 and pay for 2 years given all in one year to rectify this	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,019	6,010	-9	0.15%	NO	needed for clerk due to technical failure.	
7 Balances Carried Forward	17,232	16,794			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	17,232	16,794				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	88,256	88,573	317	0.36%	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