

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).

	31/03/2025 £	31/03/2026 £	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	17,232	16,794				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,500	7,200	700	10.77%	NO		
3 Total Other Receipts	3,854	4,120	266	6.91%	NO		
4 Staff Costs	4,783	5,012	229	4.79%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,010	2,617	-3,393	56.46%	YES		Previous yr had high Solicitors fees and new laptop, planning undertaken for new signs for year 26-27
7 Balances Carried Forward	16,794	20,480			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	Previous years income from MSV saved to help with the installation of new village entry signs, designs done and quotes received. Money ring fenced for Playzone flooring and also picnic area wildflower project, tree maintenance, village green project and curbing project. all to be done in 2026-27 year.
8 Total Cash and Short Term Investments	16,794	20,480				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	88,573	88,941	368	0.42%	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