

## Explanation of variances – pro forma

Name of smaller authority: **WHIMPLE PARISH COUNCIL**  
 County area (local councils and): **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	48,421	74,696				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	26,686	28,443	1,757	6.58%	NO		
3 Total Other Receipts	23,854	8,865	-14,989	62.84%	YES		Detailed analysis - see tab below called other receipts analysis
4 Staff Costs	12,083	13,859	1,776	14.70%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,182	18,766	6,584	54.05%	YES		Detailed analysis - see tab below called other payments analysis
7 Balances Carried Forward	74,696	79,379				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	74,696	79,378				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	124,364	118,351	-6,013	4.84%	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