

## 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);

• **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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	37,505	48,421				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	24,350	26,686	2,336	9.59%	NO		
3 Total Other Receipts	11,730	23,854	12,124	103.36%	YES		Detailed analysis - see tab below called other receipts analysis
4 Staff Costs	8,614	12,083	3,469	40.27%	YES		Detailed analysis - see tab below called staff costs analysis
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,550	12,182	-4,368	26.39%	YES		Detailed analysis - see tab below called other payments analysis
7 Balances Carried Forward	48,421	74,696				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	48,421	74,696				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	124,707	124,364	-343	0.28%	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)