

Explanation of variances – pro forma

Name of smaller authority: **WOLWICHURCH & DISTRICT GROUP PARISH COUNCIL**
County area (local councils and parish meetings only): **WOLWICHURCH & DISTRICT**

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	771	5,013				Explanation of % variance from P-Y opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	15,674	17,241	1,567	10.00%	NO		
3 Total Other Receipts	22,717	10,418	-12,299	54.14%	YES		Two VAT refund claims in 2023/24 totalling £6322.69, one VAT claim in 2024/25 for £2966.09 therefore difference of £3356.60. Lengthsman grant funding in 2023/24 totalling £16394, lengthsman grant funding in 2024/25 totalling £7452 therefore difference of £8942. Total variance of £12298.60.
4 Staff Costs	5,354	5,373	519	9.69%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	28,795	12,450	-16,345	56.76%	YES		Lengthsman works in 2023/24 totalling £21160. The lengthsman completed less work in 2024/25 totalling £7566 therefore difference of £13,594. VAT expenditure in 2023/24 £4480.89, less expenditure in 2024/25 of £1839.69 therefore a difference of £2641.20. This is primarily due to Lengthsman works. These items total a variance of £16235.20. The additional £109.80 variant is difference in overall costs.
7 Balances Carried Forward	5,013	14,349				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	5,013	14,349				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,010	855	-154	15.25%	YES		Explanation not required, difference less than £200
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable