

Explanation of variances – pro forma

SCRIVEN PARISH COUNCIL
YORKSHIRE

Name of smaller authority:

County area (local council and parish meeting only):

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 £8,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Explanation
1 Balances Brought Forward	7,336	12,358			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
2 Precept or Rates and Levies	10,551	10,903	352	3.34%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
3 Total Other Receipts	630	946	316	50.16%	YES	Donations of £520 received in the year from Community event and towards Christmas Lights.
4 Staff Costs	4,432	5,109	1,627	36.31%	YES	Staff costs - increase includes payroll for 24/25 gross £431.80. Additionally, there were errors in payments to HMRC for Employer NI, as the independently appointed payroll officer had failed to send timely P30's for the previous financial years - 23/24 24/25 total due was £873.49 including interest. Similar issues occurred in 25/26, which included an overpayment too.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	2,009	2,441	432	21.48%	YES	Additional payments included a computer purchase for the Clerk at £498.1 for parish council business. Additionally deficit pads were purchased £150.36.
7 Balances Carried Forward	12,026	15,857				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	12,358	15,857				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	20,327	20,825	498	2.45%	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