

Explanation of variances – pro forma

Name of smaller authority:

Carhampton Parish Council

County area (local councils and parish meetings 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);

• **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	27,963	33,115				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,785	22,656	871	4.00%	NO		
3 Total Other Receipts	2,508	7,815	5,307	211.60%	YES		In 2023/24 receipts comprised bank interest of £336, rent from allotments of £189, an overpayment of £483 was refunded and a cheque for £1500 was written off and reissued. No VAT was reclaimed in previous years. During this year, VAT of £5167 was reclaimed (including for previous years). £1875 of uncashed cheques from 2023/24 were written off and reissued, bank interest of £546.28 was received and £227 rent from allotments.
4 Staff Costs	6,290	7,698	1,408	22.38%	YES		A new clerk was employed and there was a handover period when both clerks were employed leading to an additional £810 of staff costs. The new clerk was paid £518 more as a result of a payrise and tax code change. £81 PAYE was paid backdated to the 2023/24 tax year.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,851	23,083	10,232	79.62%	YES		Exceptional costs of £6722 were incurred refurbishing the play area and allotments and an additional £1618 was on grass cutting and ground maintenance, compared to 2023/24. Replacement IT equipment was incurred at £492.
7 Balances Carried Forward	33,115	32,805				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	33,115	32,805				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	50,770	50,211	-559	1.10%	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