

Explanation of variances – pro forma

Name of smaller authority: Bandleyside 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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

|                                                             | 2023/24<br>£ | 2024/25<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input, DO NOT OVERWRITE THESE BOXES                                                                                    | Explanation from smaller authority (must include narrative and supporting figures)                                                                                    |
|-------------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                  | 8 637        | 11 306       |               |               |                          | Explanation of % variance from PY opening balance not<br>required - Balance brought forward agrees                                                                           |                                                                                                                                                                       |
| 2 Precept or Rates and Levies                               | 6 000        | 6 000        | 0             | 0 00%         | NO                       |                                                                                                                                                                              |                                                                                                                                                                       |
| 3 Total Other Receipts                                      | 112          | 134          | 22            | 19 64%        | YES                      | Explanation not required, difference less than £200                                                                                                                          |                                                                                                                                                                       |
| 4 Staff Costs                                               | 2 065        | 2 001        | -64           | 3 10%         | NO                       |                                                                                                                                                                              |                                                                                                                                                                       |
| 5 Loan Interest/Capital Repayment                           | 0            | 0            | 0             | 0 00%         | NO                       |                                                                                                                                                                              |                                                                                                                                                                       |
| 6 All Other Payments                                        | 1 378        | 2 920        | 1 542         | #####         | YES                      |                                                                                                                                                                              | Purchase of a new noticebaord                                                                                                                                         |
| 7 Balances Carried Forward                                  | 11 306       | 12 519       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED<br>EXPLANATION REQUIRED ON RESERVES TAB AS<br>TO WHY CARRY FORWARD RESERVES ARE<br>GREATER THAN TWICE INCOME FROM LOCAL<br>TAXATION/LEVIES | Purchase of SID not yet gone through which will significantly deplete levels. Also, laptop required,<br>all of which will be spent early in to the new financial year |
| 8 Total Cash and Short Term Investments                     | 11 306       | 12 520       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                                                                            |                                                                                                                                                                       |
| 9 Total Fixed Assets plus Other Long Term Investments and A | 12 288       | 12 288       | 0             | 0 00%         | 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

**Explanation for ‘high’ reserves**

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

|                                             | £    | £    | £            |
|---------------------------------------------|------|------|--------------|
| <b>Earmarked reserves:</b>                  |      |      |              |
| Reserve 1                                   | 3370 |      |              |
| Reserve 2                                   |      |      |              |
| Reserve 3                                   |      |      |              |
| Reserve 4                                   |      |      |              |
| Reserve 5                                   |      |      |              |
| Reserve 6                                   |      |      |              |
| Reserve 7                                   |      |      |              |
|                                             |      | 3370 |              |
| <b>General reserve</b>                      | 9150 |      |              |
|                                             |      | 9150 |              |
| <b>Total reserves (must agree to Box 7)</b> |      |      | <b>12520</b> |