

Explanation of variances – pro forma

Name of smaller authority: **FORNHAM ALL SAINTS 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	29,264	28,129				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	25,109	25,109	0	0.00%	NO		
3 Total Other Receipts	8,077	8,734	657	8.13%	NO		
4 Staff Costs	6,048	11,616	5,568	92.06%	YES		New Clerk is on increased hours to previous Clerk. Locum Clerk was also used to assist new Clerk with audit process and policies & procedures. Clerk hours now includes village magazine editing (previously self employed & invoiced to council). Clerk's allotment hours have increased (to bring greater separation from PC & charity) which are then claimed back from the allotment charity. Costs also include WFH and computer allowances, pension contributions, and overpayments to HMRC (circa. £800 due to be claimed back)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	29,593	12,387	-17,206	58.14%	YES	£	23/24 figures include extraordinary spends of £3475 for gates and fencing, a £2130 fencing repair a settlement figure to the former Clerk of £2151, and £1440 & £1335 for a Locum Clerk
7 Balances Carried Forward	26,809	37,969				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	28,129	37,969				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	145,392	146,027	635	0.44%	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