

Explanation of variances – pro forma

Name of smaller authority: GREAT HINTON PARISH COUNCIL

County area (local councils and par): WILTSHIRE

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 £6,500,000

	2024/25 £	2025/26 £	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	6,857	6,085				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,244	6,144	2,900	89.40%	YES		The precept was increased to create specific earmarked reserves of £1226 (3 months operating costs), £1500 towards a SID, and £2150 towards speed assessment.
3 Total Other Receipts	0	149	149	#DIV/0!	#DIV/0!	#DIV/0!	
4 Staff Costs	1,636	2,230	594	36.31%	YES		This increase was due to PAYE costs for a change of clerk, and national NI rates.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,380	2,296	-84	3.53%	NO		
7 Balances Carried Forward	6,085	7,851				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,085	7,851				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	10,404	10,404	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