

Explanation of variances – pro forma

Name of smaller authority: **WINTERBOURNE 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	85,725	89,592					
2 Precept or Rates and Levies	30,000	31,835	1,835	6.12%	NO		
3 Total Other Receipts	7,970	8,716	746	9.36%	NO		
4 Staff Costs	7,231	8,833	1,602	22.15%	YES	Increase due to National Insurance percentage increase, Clerk passed CILCA so has a contractual uplift and went up two payscales in one year.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	26,872	21,512	-5,360	19.95%	YES	Last year, the PC purchased a Speed Indicator Device with associated costs. This year, it did not.	
7 Balances Carried Forward	89,592	99,798				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	89,592	99,798				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	89,592	99,798	10,206	11.39%	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