

Explanation of variances – pro forma

Name of smaller authority: **Upton Scudamore Parish Council**

County area (local councils and **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	2,168	3,098					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	6,000	6,500	500	8.33%	NO		
3 Total Other Receipts	1,988	515	-1,473	74.09%	YES	Interest 24/25 £92.67 v 25/26 £99.53, Grants/Donations 24/25 £1800 v 25/26 £0, VAT 24/25 £95.18 v 25/26 £415.27	
4 Staff Costs	2,783	2,806	23	0.83%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,275	2,825	-1,450	33.92%	YES	Travel 24/25 £78.30 v 25/25 £0, Office Expenses 24/25 £318.33 v 25/26 £414.74, Website 24/25 £0 v 25/26 £186, Subscriptions 24/25 £201.33 v 25/26 £184.88, Audit 24/25 £170 v 25/26 £200, Insurance 24/25 £263.67 v 25/26 £263.91, Hall Hire 24/25 £127.50 v 25/26 £64, Grounds Maintenance 24/25 £0 v 25/26 £1056, Assets/Traffic 24/25 £2425 v 25/26 £162, Grants 24/25 £275 v 25/26 £25	
7 Balances Carried Forward	3,098	4,482				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,098	4,481				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,268	6,268	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