

## Explanation of variances – pro forma

Name of smaller authority: **ACTON BRIDGE PARISH COUNCIL**

County area (local councils and parish meetings only): **CHESHIRE WEST & CHESTER**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	
						Explanation from smaller authority (must include narrative and supporting figures)	
1 Balances Brought Forward	21,468	23,402				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,620	10,620	5,000	88.97%	YES	Precept had not risen for 4 years, other than a specific project. Reserves low, building funds for replacement SID's	
3 Total Other Receipts	4,477	8,892	4,415	98.62%	YES	CIL money received of £2103 and ABCA contribution to roof repairs of £3200. Grants down £900	
4 Staff Costs	3,832	5,835	2,003	52.27%	YES	* Includes Cemetery staff contribution. 2024-25 no clerk for 4 months. General increase in pay and NI contributions for all staff with the new lower threshold.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,331	4,288	-43	0.99%	NO		
7 Balances Carried Forward	23,402	32,791				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,402	32,791				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments	404,502	404,495	-7	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		
	<b>Rounding errors of up to £2 are tolerable</b>						NB. Figures include 7% of the Joint Cemetery Committee
	<b>Variances of £200 or less are tolerable</b>						
	<b>BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)</b>						