

Explanation of variances – pro forma

Name of smaller authority: **CARLTON SCROOP & NORMANTON PARISH COUNCIL**

County area (local councils and): **LINCOLNSHIRE (SKDC)**

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	14,265	16,074				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,000	9,000	0	0.00%	NO		
3 Total Other Receipts	3,502	476	-3,026	86.41%	YES		One off contribution of £1,000 to defibrillator costs in 24/25. VAT claim period changed and deferred to 2025/26 (£1,643). Memorial fees received (£260) in 24/25.
4 Staff Costs	2,471	3,711	1,240	50.18%	YES		Clerk vacancy in 24/25. Full costs of Clerk in 25/26.
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	8,222	10,035	1,813	22.05%	YES		Grass cutting contract £2,687 more in 25/26. Savings on other expenditure in 25/26.
7 Balances Carried Forward	16,074	11,804				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	21,854	21,384	-470	2.15%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable