

Explanation of variances – pro forma

Name of smaller authority: **Sutton Parish Council**

County area (local councils and parish meetings only):

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	26,983	27,402				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,314	29,500	1,186	4.19%	NO		
3 Total Other Receipts	3,795	120,600	116,805	3077.87%	YES		Increase of £116,805 in receipts due to: Decrease from grants and donations received due to donations not received from United Utilities towards Christmas Tree £400 and Cadent Gas Ltd towards Cenotaph repairs £396.30: -£796.30 Decrease in income on the Allotments: -£22.48 Increase in other income due to receipt of NCIL monies from Cheshire East Council: £116,908.03 Increase in due to correction from misapplied chq: £218 Increase in VAT refund received: £497.77 Total Increase: £116,805.02
4 Staff Costs	9,668	11,130	1,462	15.12%	YES		Increase of £1462 due to: Increase in Salary: £702.38 Increase in HMRC Tax and NI: £688.40 Increase in pension contributions: £70.59 Total Increase of £1462
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	22,022	23,771	1,749	7.94%	NO		
7 Balances Carried Forward	27,402	142,601				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,402	142,601				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	204,148	205,378	1,230	0.60%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)