

Explanation of variances – pro forma

Name of smaller authority: **Minsterworth Parish Council**
County area (local councils and Gloucestershire

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);
• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	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	10,192	15,223				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	12,133	13,346	1,213	10.00%	NO		
3 Total Other Receipts	8,084	8,693	609	7.53%	NO		
4 Staff Costs	6,001	7,427	1,426	23.76%	YES		Clerk increase in Salary to £15.84/ hour and back pay to April 2024 in line with recommended NALC pay increase guidelines. Payment of the former Clerks salary for cross over period of £702.92 plus National insurance for both employees for April/ May.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,184	12,109	2,925	31.85%	YES		Cost for new Gov website and email for all PC members £1668. Cost of more regular grass maintenance throughout the village extra £400/Annum. Cost to plant and secure trees on new Ham green tree orchard £608.00. Payment for new PC Noticeboard funded from CIL money £961.18.
7 Balances Carried Forward	15,224	17,726				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	15,223	17,707				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	21,780	14,519	-7,261	33.34%	YES		Incorrect figure submitted in previous return. As recommended in the internal audit 2023/2024 an asset register has been completed by the new Clerk and agreed by the PC for 2024/2025.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable