

## Explanation of variances – pro forma

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

County area (local councils and parish meetings only): Lancashire

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	54,548	60,663				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	20,877	25,000	4,123	19.75%	YES		Precept increased from £20,877 to £25,000 to enable PROW maintenance to be carried out due to no grant being available from local delivery scheme at County Council
3 Total Other Receipts	6,536	961	-5,575	85.30%	YES		Recorded receipts are significantly lower due to no vat reclaims in 2025-26 being applied for, where in 2024-25 £5,293.39 was paid and no PROW grant was paid in 2025-26 where in 2024-25 £800 was awarded.
4 Staff Costs	5,205	5,374	169	3.25%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,093	15,232	-861	5.35%	NO		
7 Balances Carried Forward	60,663	66,018				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	60,663	66,018				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	14,982	14,228	-754	5.03%	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