Explanation of variances – pro forma

Name of smaller authority: **Carleton-in-Craven 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);
- **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	18,699	19,683				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,680	22,680	0	0.00%	NO		
3 Total Other Receipts	1,429	2,142	713	49.90%	YES		VAT refund of £2,065.86 in 2024/25 versus £767.62 the previous year (plus grant of £300 which also skewed receipts in 2023/24).
4 Staff Costs	2,489	5,983	3,494	140.38%	YES		Clerk's salary for Oct to March 2025 (£2,757.91) was not paid until April making 2023/24 seem low.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	20,636	16,415	-4,221	20.45%	YES		PC spent £7,770 on Safamulch with Maple Leaf Designs in December 2023 (off set in part by NYC grant) plus Coronation bench/decos £538.66/£115.59 making it a higher spend year.
7 Balances Carried Forward	19,683	22,108				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	19,683	22,108				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	110,294	110,294	0	0.00%	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)