

Explanation of variances – pro forma

Name of smaller authority: Shaw-cum-Donnington Parish Council
County area (local councils and West Berkshire

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	438,321	368,955				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	57,700	62,400	4,700	8.15%	NO		
3 Total Other Receipts	26,461	34,788	8,327	31.47%	YES		Bank interest reduced by £3,436. Grant income increased by £11,258. Letting income up by £506
4 Staff Costs	17,832	19,476	1,644	9.22%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	135,695	81,402	-54,293	40.01%	YES		See Separate Sheet
7 Balances Carried Forward	368,955	365,265				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	352,917	357,269				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	373,320	426,166	52,846	14.16%	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