Explanation of variances – pro forma

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

County area (local councils and North Lincolnshire

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	44,414	49,509				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	16,000	16,450	450	2.81%	NO		
3 Total Other Receipts	8,430	10,958	2,528	29.99%	YES		The 2024/2025 VAT Claim of £1219.12 came into the account on 9/4/25 due to a query and should have been in last year's income. We received a donation of £455 from a gardening club which closed and donated the funds to the Parish Council. We also recevied £190 donation from a Christmas Fair and £150 from the JW Group. Unexpected donatinons therefore totalled £795
4 Staff Costs	3,895	5,075	1,180	30.30%	YES		The Clerk has been enrolled in a pension scheme this financial year and hasn't previously. £425.68 has been paid as employer contributions for the year. The Clerk's Salary was increased by 60p an hour from the national pay award agreement which is £187.20 increase from last year. The Clerk had overtime granted of 10 hours to complete a grant application at the cost of £155.60.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	49,509	56,571	7,062	14.26%	NO		
7 Balances Carried Forward	49,509	56,571				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	447,000	447,000	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