

Explanation of variances – pro forma

Name of smaller authority: **Sandon Parish Council**
 County area (local councils and): **North Hertfordshire District Council**

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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 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 | 13,912 | 15,532 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this | |
| 2 Precept or Rates and Levies | 8,750 | 9,000 | 250 | 2.86% | NO | | |
| 3 Total Other Receipts | 2,019 | 695 | -1,324 | 65.59% | YES | | no donations received in 2024-25, 1 chq never claimed for £160 from 2023-24 |
| 4 Staff Costs | 4,632 | 4,635 | 2 | 0.05% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 4,516 | 2,682 | -1,834 | 40.61% | YES | | £2150.56 unclaimed cheques from 2023-24 grants were cashed in 24-25, far fewer grants were applied for in 2024-25 |
| 7 Balances Carried Forward | 15,532 | 17,910 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 15,532 | 17,910 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 24,067 | 24,067 | 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