

Explanation of variances – pro forma

Name of smaller authority: **BERRON PARISH COUNCIL**
County area (local councils and Somerset): **SOMERSET**
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	46,568	50,568				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	74,807	85,415	10,528	14.06%	NO		
3 Total Other Receipts	22,332	25,888	4,556	20.31%	YES		VAT REFUND X2 = £2824 WESSEX WATER REFUND =£1253 EXTRA INCOME FOOTBALL JUNRS TOURNAMENT = £445 TOTAL =£4522
4 Staff Costs	23,035	27,530	4,494	21.25%	YES		PENSIONS FOR RETIRING CLERKS = £3140 NEW CLERK + EXISTING CLERK SALARY FOR HANDOVER =£1727 TOTAL = £4867
5 Loan Interest/Capital Repayment	1,083	1,083	0	0.00%	NO		
6 All Other Payments	59,109	61,528	-7,472	10.81%	NO		
7 Balances Carried Forward	50,568	72,210				Variances of more than 15% between totals for individual boxes (except variances of less than £200);	
8 Total Cash and Short Term Investments	50,568	72,210				Variances of more than 15% between totals for individual boxes (except variances of less than £200);	
9 Total Fixed Assets plus Other Long Term Investments and	1,144,793	1,144,793	0	0.00%	NO		
10 Total Borrowings	4,909	3,826	-1,083	22.06%	YES		PAYMENT MADE £1083 REDUCING LOAN

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable



Additional Explanation of variances – as in income expenditure account

BOX 4 -	STAFF COSTS	£4894
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PENSION JOHN AUGUSTUS	£608
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PENSION HAZEL BRINTON	£2540
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PAYMENT TO NEW CLERK RE CHANGOVER JIM MURRAY	£1727
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TOTAL	£4875
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