Explanation of variances 2024/25 – pro forma

Name of smaller authority: Forest Hill with Shotover Parish Council

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	47,033	56,322					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	18,500	18,500	0	0.00%	NO	NO		
3 Total Other Receipts	8,211	4,754	3,457	72.72%	YES	NO		CIL payment received in 2025 for £4,694.40. No CIL money received in 2024
4 Staff Costs	5,776	7,546	-1,770	23.46%	YES	NO		Clerk's salary of £1983 for Nov 2022 to Mar 2023 (year 2022/23) paid in April 2023 (year 2023/24). This was due to a change of Clerk and payroll services not in place. The clerk is now paid monthly on a regular basis.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	18,003	24,998	-6,995	27.98%	YES	NO		Refurbishment of the playgound equipment totalling £5,966.95 and Clerk's tax/NIC of £495 were extra costs in 2024 but not repeated in 2025.
7 Balances Carried Forward	49,965	47,033	2,932	6.23%	NO	NO		
8 Total Cash and Short Term Investments	49,965	47,033	2,932	6.23%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	166,029	166,872	-843	0.50%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		