

## Explanation of variances – pro forma

Name of smaller authority: **PRESTON UNDER SCAR PARISH COUNCIL**  
 County area (local councils and parish meetings only): **NORTH YORKSHIRE**  
 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,563	10,165				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,500	4,657	157	3.49%	NO		
3 Total Other Receipts	18	723	705	3916.67%	YES		Unanticipated and unbudgetted for sale of Exclusive Right of Burial in a plot in Parish Council Cemetery (£700)
4 Staff Costs	2,038	3,272	1,234	60.55%	YES		Parish Council workload required significant increase in hours worked by the Parish Clerk particularly with regard to the selection of a provider and migration to a gov.uk domain and email addresses, the selection of a new website host and the design and setting up of a new gov.uk website. Clerk also attended more training courses in 24/25, particularly in relation to Cemetery Management
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,878	5,579	1,701	43.86%	YES		Variation in spend attributable to costs relating to migrating to a gov.uk domain, provision of gov.uk email addresses for Clerk and all Councillors, changing website provider/host and establishing a new website, purchase of new PC laptop, extended keyboard and mouse, Office PRO and anti-virus software and set up costs. This was one-off, planned expenditure funded from earmarked reserves
7 Balances Carried Forward	10,165	6,693				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,120	6,693				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	25	646	621	2484.00%	YES		Increase reflects purchase of new PC laptop, extended keyboard and mouse
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable