

### Explanation of variances – pro forma

Name of smaller authority: **Newton & Willows Parish**  
 County area (local councils and parish meetings only):

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	7,398	7,317					
2 Precept or Rates and Levies	3,585	3,705	120	3.35%	NO		
3 Total Other Receipts	771	401	-370	47.98%	YES		Difference due to less VAT to claim back - difference of £343.08
4 Staff Costs	2,162	2,000	-162	7.49%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,276	1,130	-1,146	50.35%	YES		Last year's expenditure included the last of the calor gas fund at £546.40 and an additional spend on road markings of £300
7 Balances Carried Forward	7,317	8,293					
8 Total Cash and Short Term Investments							
9 Total Fixed Assets plus Other Long Term Investments at			0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

VARIANCE EXPLANATION NOT REQUIRED

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