

## Explanation of variances – pro forma

Name of smaller authority: **LONGFORD PARISH COUNCIL**  
 County area (local councils and): **GLOUCESTERSHIRE**

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;

	2022/23 £	2023/24 £	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	76,095	58,395				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	23,000	31,740	8,740	38.00%	YES		Longford parish underwent a community governance review in 2023 and the taxbase increased due to the increased size of parish. Council kept the Band D increase as 0. Taxbase increased to 883.21 (2023/24) from 640 (2022/23).
3 Total Other Receipts	6,095	13,014	6,919	113.52%	YES		+ £10,093 additional grants received in 2023/24 - £602 less allotment rents received in 2023/24 (renewals for 2024/25 were not issued until after the end of the financial year) - £2272 less VAT reclaimed from HMRC in 2023/24
4 Staff Costs	4,886	6,212	1,326	27.13%	YES		+ £370 overtime paid in Oct 2023 + £200 backpay paid in November 2023 + £393 additional PAYE paid 2023/24 due to increased staff salaries
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	41,909	45,504	3,595	8.58%	NO		
7 Balances Carried Forward	58,395	51,433				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	58,395	51,433				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	47,924	66,179	18,255	38.09%	YES		+ assets added in 2023/24 include: CCTV, Vehicle height barriers, iPad, 3 x bins, 1 noticeboard. See separate asset purchase / disposal lists
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable