

## Explanation of variances – pro forma

Name of smaller authority: **Bolton** by **Bowland Gisburn Forest & Sawley Parish Council**  
 County area (local councils and): **Lancashire**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	40,278	50,270				required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	20,000	20,000	0	0.00%	NO		
3 Total Other Receipts	786	594	-192	24.43%	YES	Explanation not required, difference less than £200	
4 Staff Costs	2,229	3,616	1,387	62.23%	YES	£931 back pay from 24.25 £456 increased payments of 24.25	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,765	17,683	8,918	101.75%	YES	£6,816 road safety improvements, £1,368 grit bins, £341 hire of SplD, £150 VE Day grant to Village Hall	
7 Balances Carried Forward	50,070	49,565				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	50,270	49,565				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	9,567	10,895	1,328	13.88%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable