

Explanation of variances – pro forma

Name of smaller authority: Cross Roads Parish Council
County area (local councils and 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);
- 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)
	RESTATED						
1 Balances Brought Forward	83,655	29,158				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	0	48,657	48,657	100.00%	YES		The precept of £46,340.00 had not allocated into the correct Precept or rates and Levis Box.
3 Total Other Receipts	9,386	5,829	-3,557	37.90%	YES		A one of election refund from Bradford Council was received £2351.24 in 2024/2025. CIL funds were also received from Bradford Council £970.46 with no CIL funds received for 2025/2026
4 Staff Costs	9,058	11,533	2,475	27.32%	YES		A cross over between two clerks resulting in an additional montly pay of £384.75.Also the outgoing clerk received outstanding holiday pay £177.60. One staff member received a payrise and back pay in 2025/2026 £272.94. One member of staff received additional hours and back pay £1157.52. Also the 3.2% automatic payrise was applied in 2025/2026.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	54,832	44,512	-10,320	18.82%	YES		£5882.00 one of cost for the setting up and the payment for the PC's office. An one of costing of £1404.00 for street signs. Solicitors fees for the office £1258.00 and the purchase of a Defib £1988.00
7 Balances Carried Forward	29,158	27,599				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	29,158	27,599				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	23,645	23,645	0	0.00%	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