

Explanation of variances – pro forma									
Name of smaller authority:		DALTON 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:									
<ul style="list-style-type: none"> 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		3,252	2,144				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2	Precept or Rates and Levies		5,000	6,000	1,000	20.00%	YES	Precept raised due to budget review	
3	Total Other Receipts		1,209	5,237	4,028	333.17%	YES	£4,000.00 NCIL received	
4	Staff Costs		4,183	4,329	146	3.49%	NO		
5	Loan Interest/Capital Repayment		0	0	0	0.00%	NO		
6	All Other Payments		3,133	2,168	-965	30.80%	YES	2025 saw spending on a lectern and map and repairs to damaged signs costing £1k more	
7	Balances Carried Forward		2,144	6,884				VARIANCE EXPLANATION NOT REQUIRED	
8	Total Cash and Short Term Investments		2,144	6,884				VARIANCE EXPLANATION NOT REQUIRED	
9	Total Fixed Assets plus Other Long Term Investments and		9,096	9,096	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	
								BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)	