

Explanation of variances – pro forma

Name of smaller authority: **Church Minshull Parish Council**
 County area (local councils and): **Cheshire East**

	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	4,402	4,783				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,500	7,000	500	7.69%	NO		
3 Total Other Receipts	2,008	1,222	-786	39.14%	YES		In 2024/25, there was a VAT receipt of £773.74, which is the substantial difference between the years. The 2025/26 VAT repayment was received on 02 April 2026.
4 Staff Costs	3,240	3,344	104	3.21%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,887	5,634	747	15.29%	YES		The additional spending in 2025/26 related to nest boxes £245.38 and the provision of an additional defibrillator £649.80.
7 Balances Carried Forward	4,783	4,027				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	4,782	4,028				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,243	2,243	0	0.02%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		