

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|---|
| 1 Balances Brought Forward | 41,031 | 24,438 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 17,860 | 17,487 | -373 | 2.09% | NO | | |
| 3 Total Other Receipts | 51,503 | 7,261 | -44,242 | 85.90% | YES | | Playground Project in 2024/25 - So reduction in income as previous donations paid for project |
| 4 Staff Costs | 12,795 | 17,768 | 4,973 | 38.87% | YES | | Two Clerks from January 2026 to cover Maternity - Increase in Employer NIC Rates |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 73,161 | 11,258 | -61,903 | 84.61% | YES | | Decrease in payments due to Playground project finished for 2024-25 |
| 7 Balances Carried Forward | 24,438 | 20,160 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 24,438 | 20,160 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 125,928 | 125,928 | 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