

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	16,263	18,205				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	22,050	24,500	2,450	11.11%	NO		
3 Total Other Receipts	11,975	23,200	11,225	93.74%	YES	Grants received this year for equipment exceeded previous year by £13,100. Claim for £2,000 of DDDC and DCC income for lengthsman work deferred to 26/27	
4 Staff Costs	16,484	12,808	-3,676	22.30%	YES	Difference due to Clerk/RFO resigning part way through year and not being replaced, work being carried out unpaid by councillors.£3,600 saving	
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	15,600	34,224	18,624	119.38%	YES	No Tree work this year, £1,700 moved to 26/27. No work on cross saving £1,000. No work on kitchen this year saving £3,200. Play equipment purchased costing £24,500	
7 Balances Carried Forward	18,204	18,873				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,205	19,464				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	61,284	61,284	0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable