

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	30,410	32,160				required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	18,535	19,462	927	5.00%	NO		
3 Total Other Receipts	11,534	9,935	-1,599	13.86%	NO		
4 Staff Costs	14,075	16,403	2,328	16.54%	YES		Staffing changes impacted payroll costs during this period. In February, both J Bennett and D Swift were employed. D Swift left in March, and A Horn commenced employment during the same month, resulting in three Clerks being paid in March. Additionally, Parish Lengthsman and Clerk pay rates increased from April 2025.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,245	9,700	-4,545	31.91%	YES		In 2024/25 there was expenditure on Play Park equipment (using grant received)
7 Balances Carried Forward	32,159	35,454				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	32,159	35,454				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	106,585	105,971	-614	0.58%	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