

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	17,526	19,153				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	33,472	37,667	4,195	12.53%	NO		
3 Total Other Receipts	3,604	6,172	2,568	71.25%	YES		24-25 - £2969 - grass cutting allowance £3604-£2969 = £635.00. £5500.00 - VAT for 2025-2026 £6172-£5500 = £672.00 5.83%
4 Staff Costs	15,113	15,715	602	3.98%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	20,336	28,633	8,297	40.80%	YES		2025-2026 -£4860.00 - Ground survey, £2243 Village lecturns. £28633- £7103 = £21530 - 5.87%
7 Balances Carried Forward	19,153	18,644				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	19,153	18,644				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	70,445	76,845	6,400	9.09%	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