

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	16,903	18,940				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,209	15,670	461	3.03%	NO		
3 Total Other Receipts	1,221	3,235	2,014	164.95%	YES		£334.99 extra interest on savings due to changing to better accounts. £1679 extra pavilion hire fees which includes £600 towards extra mowing
4 Staff Costs	6,267	6,673	406	6.48%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,126	9,695	1,569	19.31%	YES		Rising costs, extra expense on pavilion utilities and grass cutting due to recreation ground being rented out and new contractor actually doing the requested cuts
7 Balances Carried Forward	18,940	21,477				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,940	21,477				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	56,397	56,907	510	0.90%	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