

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	14,391	20,030				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,000	10,000	-5,000	33.33%	YES		Due to a land dispute of Council Land, the Council increased the precept by £5000 to help cover legal fees, in 2024-25, it was then reverted back to £10,000
3 Total Other Receipts	9	1,521	1,512	16800.00%	YES		£1012 VAT 126 Reclaim plus £500 Grant
4 Staff Costs	3,644	5,425	1,781	48.87%	YES		Change of clerk July-September two clerks salary plus holiday pay. £1408 plus Employer's NICs £242.63 Total = £1651.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,726	9,734	4,008	70.00%	YES		T A Blackmore grasscutting of £1692 should have been in 2024-25 accounts. New Clerks Laptop & Care Plan £548, New Defib battery and pads £590, Village Gates £720 and Civil Engineers to install gates £600 = £4150
7 Balances Carried Forward	20,030	16,392				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	20,030	16,392				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	19,189	20,130	941	4.90%	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