

## 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	21,313	22,392				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	17,221	17,652	431	2.50%	NO		
3 Total Other Receipts	2,435	5,436	3,001	123.24%	YES		The Council received a £3,000 grant from Heath Farm for new gates for the children's play area.
4 Staff Costs	6,655	7,680	1,025	15.40%	YES		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,921	23,269	11,348	95.19%	YES		In 2025-26, the Council appointed a new grass cutting contractor £8,190, whereas in the previous year, the Council did not have a contractor. The Council's expenditure included £2,980.50 on essential tree maintenance and £2,564.78 on the play area.
7 Balances Carried Forward	22,393	14,531				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	22,392	14,530				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	67,847	70,209	2,362	3.48%	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