

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	10,507	12,077				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	10,265	11,050	785	7.65%	NO		
3 Total Other Receipts	1,129	173	-956	84.68%	YES		A litter grant of £232 and VAT reclaim of £793 were not received in 2025/26 (total of £1025); a Wayleave payment of £33 and training reclaim of £42 were received in 2025/26 (total of £75); resulting in £950 less income in 2025/26
4 Staff Costs	4,665	5,070	405	8.68%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,160	6,637	1,477	28.62%	YES		Extra donations of £317, extra room hire of £280, and an extra £850 of maintenance were made in 2025/26; giving an extra £1447 of spend
7 Balances Carried Forward	12,076	11,593				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,077	11,593				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	42,701	35,323	-7,378	17.28%	YES		Two defibrillators were disposed in July 2025 with a value of £4100; A millenium window and office equipment was written off in 2025/26 with a value of £3550; a total of £7650 reduction in assets
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable