

Explanation of variances – pro forma - 2025-26

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	6,040	5,540				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,600	8,945	2,345	35.53%	YES		Precept increased by RPI @ Sept 2024, this coupled with double council tax for those deemed as second homes increased precept received.
3 Total Other Receipts	2,991	2,170	-821	27.45%	YES		VAT claim not made during the year as some major invoices due late in the financial year
4 Staff Costs	3,338	3,545	207	6.20%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,753	5,613	-1,140	16.88%	YES		Alternative insurer secured with a reduction in payment of £266. Reduction in grasscutting fees of £150. Reduction in purchase of ink cartridges of £69. SLCC payment date for Clerk now due in next financial year £80. Reduction in computer expenses by £167. Reduction in defib expenses of £665. No bench painting of £340. No new noticeboards purchased £1687. There has been significant additional expenditure including new laptop £478, 2 Christmas trees £260, new bench and groundworks £1098.
7 Balances Carried Forward	5,540	7,497				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	5,540	7,497				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	31,657	33,715	2,058	6.50%	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