

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	10,164	6,693				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,657	4,797	140	3.01%	NO		
3 Total Other Receipts	723	609	-114	15.77%	YES	Explanation not required, difference less than £200	
4 Staff Costs	3,272	3,023	-249	7.61%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,579	4,172	-1,407	25.22%	YES	Expenditure in 2024/25 was higher than usual as a result of the Parish Council changing its IT arrangements, moving to a new web host, migrating to a gov.uk domain and email addresses for all Councillors and the Clerk and purchasing a new laptop computer. Some of the associated costs were one off costs, and therefore not incurred during 2025/26. The Council also made savings in 2025/26 by changing its Insurance provider and small reductions in grass cutting in the village and the cemetery extension	
7 Balances Carried Forward	6,693	4,904				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,693	4,904				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	646	646	0	0.00%	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