

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	53,743	56,322				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	19,697	17,143	-2,554	12.97%	NO		
3 Total Other Receipts	1,397	5,882	4,485	321.05%	YES		£4367.55 was reclaimed in VAT this year, compared to £0 in 2024/25. £1201 was received in interest compared to £828.97 in the previous year.
4 Staff Costs	5,003	9,037	4,034	80.63%	YES		Staff costs increased due to an increase in contracted hours paid to the Clerk which was backdated and paid in a lump sum in July totalling £1357.33. The Council increased the hourly rate paid to the Clerk from November when a new Clerk was employed. In October & November 2 salaries (outgoing and incoming Clerk) and outstanding NI contributions were paid in Nov, Feb & March. Each month of 24/25 £420.42 was paid in salaries, In 2025/25 the following amounts were paid each month: April £435.20, May £435.20, June £455.20, July £1357.33, Aug £435.20, Sept £434.80, Oct £1138.59, Nov £1138.59, Dec £703.39, Jan £703.39, Feb £930.36, March £746.35
5 Loan Interest/Capital Repayment	4,425	4,425	0	0.00%	NO		
6 All Other Payments	9,120	6,309	-2,811	30.82%	YES		This year the Council spent £2070 on grasscutting compared with £2147 in 24/25. The Council donated £34.13 in 25/26 compared with £1500 in 24/25. The Council spent £310 on the website in 25/26 compared with £180 in 24/25. The Council spent £558 on office equipment in 2025/26 compared with £0 in 2025/26. The Council spent £0 on planning consultancy in 25/26 and £2790 in 2024/25. the cost of the planning consultancy and the donations paid in 24/25 that were not replicated in 25/26 create the varience
7 Balances Carried Forward	56,322	59,576				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	53,742	59,542				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	18,050	18,609	559	3.10%	NO		
10 Total Borrowings	12,164	7,874	-4,290	35.26%	YES		Repayments are set at £4425 annually

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable