

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

	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	16,400	18,156					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	12,880	13,637	757	5.88%	NO		
3 Total Other Receipts	744	2,490	1,745	234.43%	YES		Vat repayment £129 in 24-25, £611 in 25-26 (Diff £482) Bank Interest £614 in 24-25, £522 in 25-26 (Diff -£92) Insurance claim for damaged noticeboard in 25-26 (Diff £1320) Reimbursement from previous website manager in 25-26 (Diff £36)
4 Staff Costs	5,948	6,427	479	8.06%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,921	10,947	5,027	84.90%	YES		Emergency tree works 2024-25: £1440. 2025-26: £1920 (difference £480) LNR Leaflet printing 2024-25: £0. 2025-26: £107 (difference £107) Replacement of playing field fencing 2024-25: £0. 2025-26: 2166 (difference £2166) General admin 2024-25: £157 2025-26: £478 (difference £320 includes £127 for IT equipment & increased stationery costs) Bank charges 2024-25: £71.00 2025-26: £73.00 (difference £2 - increased charges) Website and newsletter 2024-25: £411. 2025-26: 505 (difference £93 -change of supplier). Elections 2024-25: £0. 2025-26: £125 (difference £125) Audit 2024-25: £0. 2025-26: £155 (difference £135 - change of auditor) Room hire 2024-25: £216. 2025-26: £28 (difference -£188, no advance payment) Training 2024-25: £0. 2025-26: £217 (difference £217) Insurance 2024-25: £657. 2025-26: £681 (difference £24 - increased premium) Affiliations: 2024-25: £529. 2025-26:£583 (difference £54 - annual increases) Grass Cutting 2024-25: £980. 2025-26 £960 (difference -£20 -one less cut) Maintaining local common 2024-25: £58.00. 2025-26: £22 (difference -£36, - impact of wet weather) Maintaining LNR 2024-25: £68. 2025-26: £379 (difference £311 - increased amount of machine repairs carried out) Notice board repairs/replacement 2024-25: £0. 2025-26: £1440 (difference £1440). Section 137 payments 2024-25: £880. 2025-26: £661 (difference -£219, - fewer grant applications) Staff non salary payments 2024-25: £451. 2025-26: £505 (difference £54 - increased mileage)
7 Balances Carried Forward	18,156	16,908				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Invest	18,156	16,908				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Lor	7,650	9,860	2,210	28.89%	YES		Disposals: Damaged noticeboard (value £555). Additions: Noticeboard (£760 net) , fencing (£2005 net).
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable