

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	33,678	30,900					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	15,646	19,205	3,559	22.75%	YES		Precept increased to maintain balances/ reserves at a level to meet the anticipated costs of the planning permission and expected works required to the newly-purchased cemetery extension.
3 Total Other Receipts	2,677	4,420	1,743	65.11%	YES		County Council grass-cutting fees were collected in 2025-26 for the 2024-25 financial year which were increased by £1000.
4 Staff Costs	4,244	4,500	256	6.03%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,857	20,285	3,428	20.34%	YES		Unexpected vandalism costs for loss of water at the cemetery (£500), plumbing repairs to repair the damage (£429) and repair to the damaged windows in the cemetery shed (£105), Grant of £484 to the Community Centre for a new booking system, and purchase of poles for the purchase of three Speed Indicator Devices (£600) and an increase in the cost of grass maintenance due under the new contract (£1500).
7 Balances Carried Forward	30,900	29,740				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	30,900	29,740				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,124	10,124	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