Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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	30,633	42,159				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	45,510	46,306	796	1.75%	NO		
3 Total Other Receipts	23,324	10,762	-12,562	53.86%	YES		in 24_25 we received CIL £12220 and donations £1800 in 25_26 we received £127 CIL and 1500. The remaining £169 difference is accounted for in fluctuating allotment tenants and pavillion rentals.
4 Staff Costs	15,850	13,568	-2,282	14.40%	NO		The reduction here is because in 25_26 I was clerk for the whiole time. My salsary was less than the clerk that was here for a bit of 24_25 and also less than the locum fees during the changeover, pension and HMRC was also thus reduced also. 24_25 Caroline was paid: 5647.9, Gina was paid £3417.85, Annalisa (me) paid 1938.24 HMRC was £1839 and pension funds were 3007 = 15849.99 25_26 Annalisa paid 12820 HMRC paid 747.92
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	41,458	37,907	-3,551	8.57%	NO		
7 Balances Carried Forward	42,159	47,751				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	184,842	193,016	8,174	4.42%	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