

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	23,141	29,894				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	34,154	35,600	1,446	4.23%	NO		
3 Total Other Receipts	35,020	36,283	1,263	3.61%	NO		
4 Staff Costs	16,096	19,058	2,962	18.40%	YES		Staff costs increased from £16,096 in 2024/25 to £19,058 in 2025/26, an increase of £2,962. This was due to increased staffing costs during the year, including agreed pay increases and additional staffing/locum clerk costs required to support the administration of the Council.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	46,325	36,633	-9,692	20.92%	YES		All other payments decreased from £46,325 in 2024/25 to £36,633 in 2025/26, a reduction of £9,692. This was mainly due to lower non-staff expenditure in 2025/26 compared with the previous year, including reduced project/grant-funded expenditure. Staff costs are shown separately in Box 4.
7 Balances Carried Forward	29,894	46,086				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	29,894	46,086				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	160,998	161,205	207	0.13%	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