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	27,676	28,356				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	19,570	43,550	23,980	122.53%	YES		The difference includes an increase in operational costs of £6,500 over the 2024/25 budget allocated as follows: Highways Maintenance £3,250 Gully/Ditch Clearance; Playing Field ADB/Maintenance £1,000 (Ash Die Back); LCN Youth Provision £1,000 (Local Community Network); KSM – CLT £ 500 (Community Land Trust Grant) and Other (inflation, etc.) £ 750 plus an additional £20,0001 for new Playing Field equipment in the toddler area.
3 Total Other Receipts	6,259	30,425	24,166	386.10%	YES		The difference is as follows: CIL receipts (2025/26) £8,883 (2024/25) NIL; Discretionary grants (2025/26) £12,592 (2024/25) NIL; Interest (2025/26) £283 (2024/25) £350; VAT refund (2025/26) £1,824 (2024/25) £5,910 and Insurance claim for playing field shelter (2025/26) £6,843 (2024/25) NIL.
4 Staff Costs	5,313	3,572	-1,741	32.77%	YES		The difference is as follows: Staff wages (2025/26) £3,297 (2024/2025) £2,927; Staff back pay (2025/26) NIL (2024/25) £943; Employment taxes, PAYE & NI (2025/26) £275 (2024/25) £1,169
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,836	16,907	-2,929	14.77%	NO		
7 Balances Carried Forward	28,356	81,852				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	28,356	81,852				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	35,047	28,292	-6,755	19.27%	YES		There was an arson attack on the wooden shelter in the playing field which was subsequently written off of the asset register on 21 Apr 2025. The cost value of the shelter was £6,755.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable