

## 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	12,848	12,848				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	11,561	12,615	1,054	9.12%	NO		
3 Total Other Receipts	1,511	1,962	451	29.85%	YES		Increase in Cemetery fees in 2025/6 to £1280 from 2024/25 £1110. Change in process to reclaim VAT at end of current financial year in 2025/26, when previous practice was to claim a year in arrears; this led to two VAT reclaims submitted for both 2024/25 of £218.59 and 2025/26 of £225.98
4 Staff Costs	6,425	6,054	-371	5.77%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,558	7,764	1,206	18.39%	YES		Election costs in 2025/26 of £280. New laptop for Clerk £475. Repair of section of cemetery wall in November 2026 of £300.
7 Balances Carried Forward	12,937	13,607				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,848	13,607				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	76,878	76,673	-205	0.27%	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**