

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	156,334	179,458				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	136,641	155,458	18,817	13.77%	NO		
3 Total Other Receipts	122,459	69,464	-52,995	43.28%	YES		In 24/25 the council received £75,474 in Football Foundation funding to complete the construction of a new pavilion. By 25/26 this project was complete and no funding was received within the financial year. To offset this, in 25/26 the council received £8,800 in Football Foundation Funding for pitch maintenance, having not received these funds previously. The council also received an additional £8,584 in income from hire of recreation facilities when compared to 24/25 (which was only a partial year as responsibility was taken back within this year). In 25/26 the council also received an additional £2,000 Care Together funding from the County Council towards the Social Hub Project (total £10,000 in 25/26) when compared to the amount received in 24/25 (£8,000) and a standalone donation of £500 was received from the village beer festival event. Additionally in 24/25 the council received £9,896 in CIL funding, in 26/27 this increased to £12,487 representing an increase of £2,590.
4 Staff Costs	53,971	57,969	3,998	7.41%	NO		
5 Loan Interest/Capital Repayment	3,552	3,552	0	0.00%	NO		
6 All Other Payments	178,453	159,560	-18,893	10.59%	NO		
7 Balances Carried Forward	179,458	183,299				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	178,633	180,358				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,046,574	1,054,423	7,849	0.75%	NO		
10 Total Borrowings	51,905	49,688	-2,217	4.27%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable