

## 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	31,844	41,437				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,330	32,000	3,670	12.95%	NO		
3 Total Other Receipts	2,425	9,565	7,140	294.43%	YES	CIL income of £7198 was received in October 2025	
4 Staff Costs	6,326	7,890	1,564	24.72%	YES	A new parish clerk was appointed in May 2025. The was an overlap period of a month when two clerks were being paid. Also, the clerk received a salary increase in August 2025 and his weekly hours were increased from 6 to 8 in February 2026	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,836	16,123	1,287	8.67%	NO		
7 Balances Carried Forward	41,437	58,989				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	41,437	58,989				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	11,308	11,658	350	3.10%	NO		
10 Total Borrowings	0		0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable