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	202,880	136,593				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	53,977	55,520	1,543	2.86%	NO		
3 Total Other Receipts	38,153	93,968	55,815	146.29%	YES	2025/26 A loan of £60,000 was received from PWLB. No such payment was received in 2024/25. 2024/25 A grass cutting contribution from previous years was received of £1155.15. This amount wasn't received in 2025/26 2024/25 Funding of £2865.72 was received for new benches. This amount wasnt received in 2025/26. VARIANCE - £164.13	
4 Staff Costs	16,882	17,377	495	2.93%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	141,535	106,576	-34,959	24.70%	YES	Village Hall feasibility surveys 2024/25 £14693.29 2025/26 £0 Var £14693.29 Play Area repairs 2024/25 £9137.59 2025/26 £2986.50 Var £6151.09 Village Hall Boiler repairs 2024/25 £1195.13 2025/26 £ Var £1195.13 DDIBC Lease professional fees 2024/25 £1200 2025/26 £0 Var £1200 Storage unit purchase 2024/25 £3570 2025/26 £0 Var £3570 Bench purchase 2024/25 £2642 2025/26 £0 Var £2642 Neighbourhood Plan Costs 2024/25 £2140.45 2025/26 £0 Var £2140.45 Sports unit costs 2024/25 £2293.29 2025/26 £530.40 Var £1762.89 Noticeboard purchase 2025/25 £1414.79 2025/26 £0 Var £1414.79 TOTAL VARIANCE £80.64	
7 Balances Carried Forward	136,593	162,128				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	136,593	162,128				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	820,426	873,023	52,597	6.41%	NO		
10 Total Borrowings	0	60,000	60,000	#DIV/0!	#DIV/0!	The Parish Council have loaned £60,000 from PWLB during 2025/26 for the purchase of land for allotments and a cycle track	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable