

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	29,039	31,027				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	31,212	32,382	1,170	3.75%	NO		
3 Total Other Receipts	4,624	32,825	28,201	609.89%	YES		Grants received of £24,500 iro play equipment. Due to additional spending iro play equipment, additional VAT of £3701 received over 2024-2025.
4 Staff Costs	10,485	9,857	-628	5.99%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	23,363	61,237	37,874	162.11%	YES		£33k spent on new play equipment. £4k invoiced in 2025-26 by groundsman for the financial year 2024-2025 thereby doubling the goundswork figure. Additional
7 Balances Carried Forward	31,027	25,141				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	31,027	25,141				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	77,454	86,188	8,734	11.28%	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

8325

KJ ~ 13/4/26