

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	111,512	122,524				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	Not Required
2 Precept or Rates and Levies	17,425	22,653	5,228	30.00%	YES		Current Precept does not cover running costs, additionally local authority has advised to budget for losing service payments in next 1-3yrs so council has 5-7yr plan to increase precept to ensure it can continue to maintain services. In the short term, the burial ground and reserve will continue to fund shortfall
3 Total Other Receipts	49,002	30,356	-18,646	14.00%	NO		Not Required
4 Staff Costs	18,491	19,751	1,260	6.81%	NO		Not Required
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		Not Required
6 All Other Payments	36,924	29,523	-7,401	20.04%	YES		Costs Increase: General running costs were up to general cost increases across insurance, mileage, office expenses and hosting of consultation meetings for SCC initiatives (£299.07) Ad hoc maint on amenities was up, mainly due to footpaths (£52.10) Increase in Disc costs mainly due to training (£791.01) Total £1142.18 Costs Decrease: It cost slightly less to run the BG as less grass cutting req dues to hot weather (£1053.25) Less capital investment in projects (£5047.67) Less VAT on exp (£2442.30) Total £8543.22 Increase Less Decrease = £7401.04
7 Balances Carried Forward	122,524	126,259				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	122,524	126,529				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	53,650	53,650	0	0.00%	NO		Not Required
10 Total Borrowings	0	0	0	0.00%	NO		Not Required

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable