

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	25,090	27,950				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,783	9,395	-3,388	26.50%	YES	2024/25 INCLUDED CIL MONEY	
3 Total Other Receipts	344	248	-96	28.00%	YES	Explanation not required, difference less than £200	
4 Staff Costs	5,875	8,718	2,843	48.39%	YES	HOURS HAVE INCREASED PLUS LGPS NOW PAID WHEREAS PREVIOUS NO PENSION PAID	
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	4,392	4,826	434	9.87%	NO		
7 Balances Carried Forward	27,950	24,049				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,955	24,049				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and			0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable