

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	64,269	104,055				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	29,500	33,702	4,202	14.24%	NO		
3 Total Other Receipts	56,054	40,616	-15,438	27.54%	YES	Increased CIL payment of £27,486.70	
4 Staff Costs	11,497	18,393	6,896	59.98%	YES	National Pay Award increase back dated to April25/NI/PAYE P30 /backdated working from home allowance	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	34,271	40,833	6,562	19.15%	YES	Cil spend for regeneration plan for Pin Mill per budget	
7 Balances Carried Forward	104,055	119,147				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	104,055	119,147				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	38,613	38,613	0	0.00%	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