

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	133,791	141,640				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	120,000	125,000	5,000	4.17%	NO		
3 Total Other Receipts	194,190	85,024	-109,166	56.22%	YES	£100,000 loan received 24/25	Loan received in 24/25 from PWLB for cemetery extension project. No loan in 25/26
4 Staff Costs	53,040	56,014	2,974	5.61%	NO		
5 Loan Interest/Capital Repayment	6,332	12,665	6,333	100.02%	YES	One repayment 24/25, two repayments in 25/26	Only one loan repayment made in 24/25 but two per year commenced during 25/26 which is what will be paid each year
6 All Other Payments	246,969	97,918	-149,051	60.35%	YES	£141,921 spent on cemetery extension project 24/25	Cemetery extension project expenditure for 24/25 £141,921. Extension project expenditure in 25/26 £6000.
7 Balances Carried Forward	141,640	185,067				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	141,640	185,067				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	735,946	744,850	8,904	1.21%	NO		
10 Total Borrowings	91,129	82,685	-8,444	9.27%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable