

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	13,570	12,743	827				
2 Precept or Rates and Levies	8,000	8,520	520	6.50%	NO		
3 Total Other Receipts	387	1,280	893	230.75%	YES		In 2024/25 - No Grant Claim, No VAT Reclaim, Bank Interest (£387). In 2025/26 - Grant Claim (£344), VAT Reclaim (£637), Bank Interest (£299)
4 Staff Costs	4,586	4,992	406	8.85%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,628	5,344	716	15.47%	YES		Increase in Council payments in 2025/26, largely due to equipment purchases and the Council undertaking maintenance works on Council owned assets. 2025/26 payments include: Insurance (£1026), Caretaker Maintenance (£830), Meagill Chapel Roof (£786), Litter Pick equipment (£505), Clerk Expenses (£441), Meagill Chapel Bench (£408), Audit (£332), Membership & Subscriptions (£312), Website & IT (£212), Room Hire (£158), Tree Works (£130), Payroll (£85), Defibrillator Pads (£75), Bank Account Fees (£73)
7 Balances Carried Forward	12,743	12,207	536				
8 Total Cash and Short Term Investments	12,743	12,207	536				
9 Total Fixed Assets plus Other Long Term Investments and	188,000	188,000	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