

## 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	61,201	71,896				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,178	44,911	4,733	11.78%	NO		
3 Total Other Receipts	7,679	13,711	6,032	78.55%	YES		Increase of £6032, comprising a reduction in interest -£12; an increase in grants obtained for projects +£750; an increase in rental income +£61 due to one tenant paying in 2025/6 for the current year and arrears from 2024/5; additional fees from cemeteries, due to an increase in charges and a number of plots/burials/inscriptions being purchased by non parish residents who pay more +£368; increase in pitch fee income due to increased fees and greater usage, +£848; increased miscellaneous income arising from donations relating to a memorial bench, National Grid Licences +£266
4 Staff Costs	7,834	8,858	1,024	13.07%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	29,328	63,026	33,698	114.90%	YES		Variance = £33698, comprising additional admin costs +£1211 relating to additional subscriptions, additional training costs, room hire charged in year instead of at year end, new laptop and data migration; costs associated with Christmas lights switch-on event +£512; Costs associated with purchase and installation of flagpole +£1812; Additional works at the cemeteries including removal of spoil, repairs to handrail; removal of shed and equipment and tree works as well as a general increase in grounds maintenance charges +£2567; Purchase and installation of new playground equipment +£22951; Flood mitigation works on verges +£4645
7 Balances Carried Forward	71,896	58,634				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	71,896	58,634				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	21,448	37,714	16,266	75.84%	YES		Variance = £16266, comprising £17780 acquisitions - £1554 disposals. Acquisitions = Playground equipment +£16484; Bench +£510; Laptop +£374; Flagpole +£412. Disposals = Bin beyond economic repair -£250; laptop updated -£510; Shed and grave diggers equipment -£450; broken Christmas tree lights -£326.
10 Total Borrowings	0	0	0	0.00%	NO		

1201

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable