

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	39,365	40,970					
2 Precept or Rates and Levies	17,000	17,000	0	0.00%	NO		
3 Total Other Receipts	2,166	24,763	22,597	1043.26%	YES		The Parish Council received a bequest of £8,205 which it will utilise for renovations to the playground in 2026/27. The Parish Council also received funds (£11,750) by way of public subscription to set up a fighting fund which is being used to pay professional consultants' fees in respect of work being done by the Parish Council to coordinate and lead opposition to a planning application for a residential housing development in the centre of the village. In addition, the income generated from hiring out marquees owned by the Parish Council was significantly greater than in 2024/25. That income (£2,756) is applied to the maintenance of the marquees and to support local groups / charitable causes.
4 Staff Costs	3,139	3,634	495	15.77%	YES		The Parish Council agreed to meet the administration costs of the fighting fund and opposing the above planning application. Those activities have engaged the Clerk in extra work and therefore led to increased staff costs.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,422	22,673	8,251	57.21%	YES		Payments were increased by the fees of the professional consultants (Heritage & Highways) retained to advise the Parish Council in relation to its opposition to the above planning application and the service fees charged by Unity Trust Bank in relation to the designated account opened to hold the fighting fund (£6,171 in total)
7 Balances Carried Forward	40,970	56,426					
8 Total Cash and Short Term Investments	40,970	56,246					
9 Total Fixed Assets plus Other Long Term Investments and	65,690	70,205	515	0.74%	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