

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);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2024/25 £	2023/24 £	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	19,290	18,445				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query	
2 Precept or Rates and Levies	6,373	5,469	-904	14.18%	NO		
3 Total Other Receipts	450	660	210	46.66%	YES		Wayleave not received (£230).
4 Staff Costs	3,383	2,056	-1,327	39.23%	YES		Missing Salary Payments for Feb,Mar (total £489) in prior year, paid in current year (£978 difference) £131 overpayment made (duplicate for Q2) in current year. Salary increased from £161 to £183/month
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,831	3,229	-602	15.71%	YES		See outline below
7 Balances Carried Forward	18,899	19,290			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	The Council is building up reserves for future playground refurb (£2800), Defib replacement (£3000) and Special Projects related to Traffic Calming measures due to speeding issues in the village (6000)
8 Total Cash and Short Term Investments	18,899	19,290				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	42,613	42,613	0	0.00%	NO		

10 Total Borrowings	0	0	0	0.00%	NO	
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Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Breakdown of All Other Payments (Box 6). Note: values include VAT (amended 20/6)

Account	1 Apr 2024 to 31 Mar 2025	1 Apr 2023 to 31 Mar 2024		Variance	Reason
	Expense	Expense			
Allowance Elizabeth Martin	£375.00	£250.00	33%	£125	Unpaid allowances for Q1 2024 paid in April 2024 (£100)
Audit	£200.00	£0.00	100%	£200	No paid audit in the prior year
Bank Charges	£71.40	£72.00	-1%	-£1	
Grounds Maintenance	£1,225.00	£900.00	27%	£325	Increase in Grass Cutting (£900 to £1025) + £200 on Noticeboard removal
Insurance	£517.10	£474.41	8%	£43	
Internet Website	£143.88	£343.50	-139%	-£200	
Memberships & Subscriptions	£70.00	£136.48	-95%	-£66	SLCC Membership payment not made, to be made in 25/26 (£71)
Payroll	£220.50	£170.00	23%	£51	Only 10 payments in prior year, not 12
Playground Inspections	£108.00	£102.60	5%	£5	
Speed Indicator Share	£300.00	£300.00	0%	£0	
Springs	£600.00	£480.00	20%	£120	Increase in annual cutting costs from supplier (1 invoice)
Total Expenses	£3,831	£3,229	16%	£602	