

Explanation of variances 2024/25 – pro forma

Name of smaller authority:
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) <small>Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates</small>
1 Balances Brought Forward	35,998	32,399					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,657	9,371	286	3.05%	NO	NO		
3 Total Other Receipts	6,058	1,403	4,655	331.79%	YES	NO		VAT reclaim not made in 2023/24 or 2022/23 - totalled £2,478. County Councillor discretionary grant for benches £2000, tree planting grant £554. Total of VAT reclaim + grants = £5,032 in 2025, £0 in 2024.
4 Staff Costs	0	0	0	0.00%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	12,970	7,175	5,795	80.77%	YES	NO		Church path repairs £2,000, Locum Clerk fees £1,494, Benches £1,076, Tree Survey £672. Totalling £5,242. None of these items were paid in 2023/24, leaving 7% variance without them.
7 Balances Carried Forward	38,743	35,998	2,745	7.63%	NO	NO		
8 Total Cash and Short Term Investments	38,743	35,998	2,745	7.63%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	47,019	45,562	1,457	3.20%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		