

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 <u>(must include narrative and supporting figures)</u>
1 Balances Brought Forward	96,957	105,627				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	26,361	27,281	920	3.49%	NO		
3 Total Other Receipts	7,337	7,208	-129	1.76%	NO		
4 Staff Costs	624	6,742	6,118	980.45%	YES		2025-26 Between May 2025 and July 2025 a Clerk/RFO was paid £67.20 a month. They retired in July 2025. A Clerk and RFO was appointed on the 30th July at 520 hours per year at SCP 23 (£17.85) Pension was applied after January 2026. For the year total Salaries £4,941.95, HMRC £1,150.73 and Pensions contributions £649.77 - total £6,742 * Clerical services were outsourced and included in other payments, this ended in July 2025.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	24,404	75,097	50,693	207.72%	YES		2025-26 Total Spend: £75096.95. Phone Line £109.83 - Broadband £579.42 - Audit fees £252.00 - Defib Supplies £340.74 - IT hardware £688.82 - Website & Hosting, £722.75 - IT Subscriptions, £681.40 - Grounds Maintenance, £6093.41 - Safety inspections £231.60 - Playground equipment maintenance £20,849.46 - Booking Software £459.20 - Tree Inspections £300.00 - Pest Control £287.29 - Planning Fees & BNG £1,129.98 - Insurance, £1,990.94 - Village Hall Supplies £9532.35, Village Hall Maintenance, £17,223.25, Small Projects £7,810.59 - Alarm Service £651.00 - Open Spaces Maintenance £1,400.00 - Professional Subscriptions £349.63, Dog and Litter 980.64 - Clerical Services £2,099.70 - WFH Allowance £208.00 - Bank Charges 38.94. Training 85.92 (Values include VAT) Legal Fees 0 Tennis Court Maintenance 0
7 Balances Carried Forward	105,627	58,277				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	105,627	58,277				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,527,350	1,614,458	87,108	5.70%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable