

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 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	66,620	78,652				required - Balance brought forward does not agree. query this	
2 Precept or Rates and Levies	18,500	18,870	370	2.00%	NO		
3 Total Other Receipts	18,887	15,633	-3,254	17.23%	YES		in the 24/25 financial year there was £1,439 more cemetery income than the 25/26 financial year. There was also a £6000 grant awarded to do repairs in the cemetery
4 Staff Costs	5,395	3,665	-1,700	31.69%	YES		in the 24/25 financial year the previous clerk was working 12 hours a week where as after a review of the work load the new clerk is only working 4 hours a week
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		in the 24/25 financial year the cemetery paths were repaired as well as other cemetery costs at the cost of £6561. where as in the 25/26 financial year no major works have taken place in the cemetery
6 All Other Payments	19,992	13,065	-6,937	34.70%	YES		
7 Balances Carried Forward	78,650	96,435				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	78,652	96,432				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	119,500	119,500	0	0.00%	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

Jawoodcock