

## 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	5,600	8,050				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,000	6,600	600	10.00%	NO		
3 Total Other Receipts	0	1,532	1,532	#DIV/0!	#DIV/0!	#DIV/0!	£1532 was donated funds for the purchase of a Defibrillator, which was purchased with funds from the Unity Trust Bank Account in February.
4 Staff Costs	851	1,960	1,109	130.32%	YES		Issues with previous clerk led to termination without pay. New clerk employed from November 2024, therefore this was not a full year of salary. There has also been a salary increase backdated to 1st April 2025 from £12.80 per hour to £13.47 per hour. This payrise and the backdated amendment was applied in Q3 payroll.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,699	5,704	3,005	111.32%	YES		Hall fees were not paid last year, double cost this year at £200, new printer at £443, Defibrillator at £1532, Village BBQ at £399, Noticeboards at £954, Somerset Council Highways consultation fee £500
7 Balances Carried Forward	8,050	8,518				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	3,595	3,595	#DIV/0!	#DIV/0!	#DIV/0!	New equipment purchased including: Newprinter at £443, Defibrillator at £1532, Village Barbecue at £399, Noticeboards at £954. Assets for 2024/25 added this year - £250 laptop, Dog waste bin £1, Bus Shelter £1, Telephone box £1.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable