

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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	65,469	62,667				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	26,884	29,719	2,835	10.55%	NO		5393
3 Total Other Receipts	6,015	19,340	13,325	221.53%	YES		ACPC received £13947 in grants for a basketball court project, compared with £0 in grants for 24/25. the remainder of the receipts is made up of £3181 in VAT reclaim (compared to £3712 in 24/25), £1052.59 in bank interest, (compared to £1271 in 24/25) and Burial fees of £200 in 25/26 (compared to £500 in 24/25) and marquee hire of £400 (compared to £150 in 24/25) and a recharge for a new laptop of £558.69. If the total grant received is removed from the final figure, it is £5393 a difference of 10%
4 Staff Costs	8,447	9,732	1,285	15.22%	YES		ACPC has paid £764.24 in employers NI contributions this year, and did not have to pay any last year. If the additional money had not been paid, the salary line would be £8968, and increase of 6.17% which is made up of the Nationally agreed salary increase.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	27,254	37,463	10,209	37.46%	YES		ACPC spent the following in 25/26 : £2400 on planning consultancy , £670 on a lap top, £10,161 on village infrastructure, £1312 on village communication, £2444 on general administration, £14546 on the playground, including £13,516 on a new basketball court, £1126 on insurance and £75.60 on Clerks expenses. The variance can be explained by the purchase of the Basketball Court. Without this purchase, the variance would be 12.13% and £3307
7 Balances Carried Forward	62,667	64,530				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	62,667	64,530				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	173,851	173,851	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