

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	7,275	8,627				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,800	6,300	1,500	31.25%	YES		Annual Precept agreed to be increased by 31% by Uffington Council members to cover costs of Playground maintenance. Precept has been too low for many years and to be in line with current rising costs of Insurance and general maintenance of the village a higher
3 Total Other Receipts	1,464	2,332	868	59.29%	YES		VAT return of £695 received in 24/25. Grant received in 25/26 of £1331 for village gates. £200 increase for allotment payments in 25/26. Bank Interest received £20 lower than previous financial year.
4 Staff Costs	1,886	2,476	590	31.28%	YES		Clerk financial pay rise in line with NALC to £13.26. Increase of PAYE costs
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,026	4,033	1,007	33.28%	YES		Allotment water charges increased by £616 in 25-26 (water leak) Litter picker invoice charges increased from £40 to £60 monthly with an increase of £200 from previous financial year. Annual insurance increased by £101. Hire of hall increased by £50 due to extra meetings held and grass mowing increased by £75
7 Balances Carried Forward	8,627	10,750				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	58,409	58,409	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)