

Explanation of variances – pro forma

Name of smaller authority:

Allostock Parish Council

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 (must include narrative and supporting figures)
1 Balances Brought Forward	13,898	12,489				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,500	8,500	0	0.00%	NO		
3 Total Other Receipts	10	0	-10	100.00%	YES	Explanation not required, difference less than £200	
4 Staff Costs	4,539	4,534	-5	0.11%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,380	4,181	-1,199	22.29%	YES		Decrease in 25/26 of £1199 shown by 24/25 car parking surface £2500 25/26 £925 +£240 =£1165 for tree and hedge cutting.
7 Balances Carried Forward	12,489	12,274				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,489	12,274				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,909	16,909	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