

Explanation of variances – pro forma

Name of smaller authority: **Bratton Clovelly**

County area (local councils and **Devon**)

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	14,522	16,705				required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,851	7,972	121	1.54%	NO		
3 Total Other Receipts	566	156	-410	72.44%	YES		P3 contribution of £500 in 24/25 has not been paid for 25/26 due to issues with DCC staffing
4 Staff Costs	4,032	4,145	113	2.80%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,201	3,388	1,187	53.93%	YES		mower costs of £300 for 24/25 were paid in 25/26 as well as the £300 for 25/26 PHMC not invoicing in time, Defibrilator training of £169 paid this year. Dog waste bins usually charged biannually only charge once in 24/25 so £199 exrta charged in 25/26, plus general rise in over all costs due to inflation
7 Balances Carried Forward	16,706	17,300				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	16,702	17,300				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	581,098	581,098	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