

Explanation of variances – pro forma

Name of smaller authority: Brookhampton Group Parish Council
County area (local councils and parish meetings only): Herefordshire

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	8,921	8,379				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,900	11,500	600	5.50%	NO		
3 Total Other Receipts	1,035	5,420	4,385	423.67%	YES		2024/25 - receipts for VAT £244 2025/26 - receipts for £1,040 drainage grant, £1,035 rights of way grant, £2,625 land valuation grant
4 Staff Costs	8,634	9,781	1,147	13.28%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,844	6,830	2,986	77.68%	YES		2024/25 - payments for £1,898 lengthsman work 2025/26 - payments for £1,040 drainage maintenance, £1,035 rights of way maintenance, £2,625 land valuation
7 Balances Carried Forward	8,379	8,688				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,379	8,688				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,474	16,505	31	0.19%	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