

Explanation of variances – pro forma

Name of smaller authority: **Eppleby 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<br>£ | 2025/26<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input, <b>DO NOT OVERWRITE THESE BOXES</b> | Explanation from smaller authority <u>(must include narrative and supporting figures)</u>                 |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 8,868        | 9,961        |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees  |                                                                                                           |
| 2 Precept or Rates and Levies                             | 6,825        | 6,825        | 0             | 0.00%         | NO                       |                                                                                                  |                                                                                                           |
| 3 Total Other Receipts                                    | 3,384        | 8,914        | 5,530         | 163.42%       | YES                      |                                                                                                  | Received a grant to purchase the adult outdoor gym equipment - £6971                                      |
| 4 Staff Costs                                             | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                  |                                                                                                           |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                  |                                                                                                           |
| 6 All Other Payments                                      | 9,116        | 19,315       | 10,199        | 111.88%       | YES                      |                                                                                                  | Paid for the purchase of the adult outdoor gym equipment - £6971 and received grant to cover the purchase |
| 7 Balances Carried Forward                                | 9,961        | 6,385        |               |               |                          | 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 and | 0            | 0            | 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