

## Explanation of variances – pro forma

Name of smaller authority: **Sandon Parish Council**  
 County area (local councils and North Hertfordshire District Council)

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2024-25 £	2025-26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	15,533	17,910				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,000	8,799	-201	2.23%	NO		
3 Total Other Receipts	695	266	-429	61.73%	YES		no donations received, small VAT reclaim in 2025
4 Staff Costs	4,635	3,301	-1,334	28.78%	YES		less hours worked
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,682	9,099	6,417	239.26%	YES		large payment for repairing memorial clock and large donations given to local clubs
7 Balances Carried Forward	17,910	14,575			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	17,910	14,575				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	24,067	24,067	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