

Explanation of variances 2025/26 – pro forma

Name of smaller authority:
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2026 £	2025 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	11,306	12,519					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	6,000	6,000	0	0.00%	NO	NO		
3 Total Other Receipts	134	3,127	-2,993	95.71%	YES	NO		transfer of £3000 to savings account
4 Staff Costs	2,001	2,471	-470	19.02%	YES	NO	Explanation not required, difference less than £500	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	2,920	9,983	-7,063	70.75%	YES	NO		transfer of £3000 to savings account plus purchase of SID, development new of websit, donation to village hall works and host of first aid course for parishoners , purchase of new laptop
7 Balances Carried Forward	12,519	9,192	3,327	36.19%	YES	NO		final balance reduced due to purchases described above
8 Total Cash and Short Term Investments	12,520	9,193	3,327	36.19%	YES	NO		final balance reduced due to purchases described above
9 Total Fixed Assets plus Other Long Term Investments and Assets	12,288	12,288	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		