

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		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	104,566	99,902					DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	201,484	196,409	5,075	2.58%	NO	NO	
3 Total Other Receipts	136,698	79,473	59,225	74.52%	YES	NO	Grants + £7179, Donations Received +£6000, Grass Cutting +£1020, Allotments Income +£82, Section 106 +£53063, Nationwide Interest - £209, Burial Income - £685, CIL Funds - £7222 Unexplained £3
4 Staff Costs	107,241	102,660	4,581	4.46%	NO	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	241,406	168,458	72,948	43.30%	YES	NO	PC Election + £11522 Software Licence + £404, External Audit + £1050, Grants Others + £978, Village Clock Maintenance + £973, Other Maintenance + £1348, Hedge Cutting + £1335, Season Expenditure + £7958, Waste + £110, Grass Cutting + £2199, Allotment Maintenance + £1784, Allotment Water + £516, Mail Improvements + £62476, RBS Consultancy -£535, Village Projects - £7870 VBT Grant - £5021, Tree Maintenance - £4765, Capital Purchases - £1514
7 Balances Carried Forward	96,101	104,566	-8,465	8.10%	NO	NO	
8 Total Cash and Short Term Investments	104,075	116,003	-11,328	9.77%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	126,984	120,532	5,432	4.51%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	