

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	56,951	57,669					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,271	13,197	74	0.56%	NO	NO		
3 Total Other Receipts	9,752	14,413	-4,661	32.34%	YES	NO		Prior year s106 grants of £9241. Current year s106 grant of £2850 for playground repairs, and a grant of £2460 from Viridor for tree planting
4 Staff Costs	2,678	2,575	103	4.00%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	22,673	25,753	-3,080	11.96%	NO	NO		
7 Balances Carried Forward	54,623	56,951	-2,328	4.09%	NO	NO		
8 Total Cash and Short Term Investments	54,623	56,951	-2,328	4.09%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	28,978	23,438	5,540	23.64%	YES	NO		Added 2 Vehicle Activated Speed signs £6098. Written off obsolete laptop £557
10 Total Borrowings	0	0	0	0.00%	NO	NO		