

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	12,571	9,776					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,000	10,600	400	3.77%	NO	NO		
3 Total Other Receipts	1,450	1,169	281	24.04%	YES	NO	Explanation not required, difference less than £500	
4 Staff Costs	2,409	3,173	-764	24.08%	YES	NO		Nationwide pay award during 2025
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	10,149	5,802	4,347	74.92%	YES	NO		Investment in two permanent noticeboards, salt bins, tree works, dog bins, litter bins
7 Balances Carried Forward	12,463	12,571	-108	0.86%	NO	NO		
8 Total Cash and Short Term Investments	12,463	12,571	-108	0.86%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	14,140	10,289	3,851	37.43%	YES	NO		New assets including dog bins, litter bins, noticeboards and salt bin
10 Total Borrowings	0		0	0.00%	NO	NO		