

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?		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
	£	£			Is > 15%	Is > £100,000	
1 Balances Brought Forward	45,280	45,140					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	24,000	27,000	-3,000	11.11%	NO	NO	
3 Total Other Receipts	6,782	4,202	2,580	61.40%	YES	NO	2026 - Other receipts - Grass Contracts - £1341, VAT refund £1503, Bank Interest £984, Grants £2954 = £6782 2025 - Grass contract £1276, VAT £1538, Bank Interest £778, Grant £610 = £4202
4 Staff Costs	15,682	11,984	3,698	30.86%	YES	NO	2026 - Salary £13689 + HMRC including NI £1993 = £15682 2025 Salary £11416, HMRC including NI £568 = £11984 - Salary rate re-assessed in Jan 2025 and to be paid at new rate from 1/2/25 as minuted in January 25 meeting minutes item 94.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	15,124	19,078	-3,954	20.73%	YES	NO	2026 - Payroll - £120, Audit £359, Expenses £251, Risk Management £443, Subscriptions £1870, Grass contract £3821, Lighting £1004, Bank £73, Noticeboards and benches £851, SIDs £976, Defibs £1066, Room Hire £55, Survey £2375, WFH £312, legal fees £400 2025 other payments Payroll £120, Audit £302, Expenses £99, Risk Management £2465, Insurance £1110, Subscriptions £1726, Training £180, Grass contract £4769, Lighting £954, Bnak chanregs £71, benches £1274, SID £2032, Defibs £3664, WFH £312 = £19078
7 Balances Carried Forward	45,256	45,280	-24	0.05%	NO	NO	
8 Total Cash and Short Term Investments	45,256	45,280	-24	0.05%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	45,256	45,280	-24	0.05%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	