

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	56,718	47,571					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	41,357	39,334	2,023	5.14%	NO	NO		
3 Total Other Receipts	17,793	3,278	14,515	442.80%	YES	NO		2025 included a donation towards new play equipment of £328. 2026 Grants received totalled £12365. Interest and cashback from bank totalled £1,084 in 2025 and £727 in 2026. VAT reclaims increased by £2,835 in 2026; the main difference is a claim for new fencing of £2,729 that was n/a in 2025.
4 Staff Costs	6,839	3,190	3,649	114.39%	YES	NO		2025 Includes clerk gross salary of £1506 and pension of 573.15 for May 2024 in relation to her final 3 month salary following a period of sickness. The clerk role was then covered by the chair until 03/02/25. A new clerk began in Feb 2025 and remained in employment throughout 2025/26 on payscale level 7 at 10hrs/week, increasing to level 9 from Feb 2026 for 10hours/week.
5 Loan Interest/Capital Repayment			0	0.00%	NO	NO		
6 All Other Payments	25,804	30,275	-4,471	14.77%	NO	NO		
7 Balances Carried Forward	83,225	56,718	26,507	46.73%	YES	NO		The council is holding new grants of £12,365 in relation to the replacement of play equipment and educational incentives. Reserves have also been increased by £3,000 for upcoming elections and £10,000 for amenities such as bins and bus shelters that have been identified as requiring replacement in the near future
8 Total Cash and Short Term Investments	83,225	56,718	26,507	46.73%	YES	NO		As box 7, above.
9 Total Fixed Assets plus Other Long Term Investments and Assets	168,446	168,446	0	0.00%	NO	NO		
10 Total Borrowings			0	0.00%	NO	NO		