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	17,253	15,470					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,000	8,000	0	0.00%	NO	NO		
3 Total Other Receipts	2,822	2,497	325	13.02%	NO	NO		
4 Staff Costs	3,019	4,298	-1,279	29.76%	YES	NO		2025 staff costs include a staff pay rise back dated 1/4/2024 to 31/3/2025 of £180 and an hourly increase in salary this year from £19.87 to £20.48 back dated to 1/4/2025.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	4,992	4,416	576	13.04%	NO	NO		
7 Balances Carried Forward	20,064	17,253	2,811	16.29%	YES	NO		The balance has increased due to increased receipts, decrease in staff costs of and increase in payments as explained above.
8 Total Cash and Short Term Investments	20,064	17,715	2,349	13.26%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	35,805	35,570	235	0.66%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		