

Explanation of variances 2025/26 – pro forma

Name of smaller authority: WINSCALES PARISH COUNCIL

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)
1 Balances Brought Forward	8,327	9,127					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,000	7,000	0	0.00%	NO	NO		
3 Total Other Receipts	150	263	-113	42.97%	YES	NO	Explanation not required, difference less than £500	
4 Staff Costs	5,016	4,861	155	3.19%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	2,336	3,202	-866	27.06%	YES	NO		New laptop required
7 Balances Carried Forward	8,125	8,327	-202	2.42%	NO	NO		
8 Total Cash and Short Term Investments	8,125	8,327	-202	2.42%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	0	0	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

Report by Angela Meek, Clerk & RFO