

Explanation of variances 2025/26 – pro forma

PRESTON RICHARD 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) 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	63,864	60,709					Explanation of % variance from PY opening balance not required - Balance brought forward agrees		
2 Precept or Rates and Levies	32,000	29,376	2,624	8.93%	NO	NO			
3 Total Other Receipts	8,431	25,667	-17,236	67.15%	YES	NO			
4 Staff Costs	14,153	13,186	967	7.33%	NO	NO			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO			
6 All Other Payments	39,223	38,702	521	1.35%	NO	NO			
7 Balances Carried Forward	50,919	63,864	-12,945	20.27%	YES	NO			
8 Total Cash and Short Term Investments	50,919	63,864	-12,945	20.27%	YES	NO			
9 Total Fixed Assets plus Other Long Term Investments and Assets	164,467	180,467	-16,000	8.87%	NO	NO			
10 Total Borrowings	0	0	0	0.00%	NO	NO			