

Explanation of variances 2025/26

Name of smaller authority: West Hendred 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?		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
	£	£			Is > 15%	Is > £100,000		
1 Balances Brought Forward	12,077	25,385					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,820	10,820	0	0.00%	NO	NO		
3 Total Other Receipts	4,066	1,567	2,499	159.48%	YES	NO	VAT refund +£2727; Bank interest -£227	
4 Staff Costs	3,633	3,272	361	11.03%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	6,705	22,423	-15,718	70.10%	YES	NO	Village Maintenance +£405; Playing Field -£13924 (new equipment purchased in 24/25); VAT paid -£2738; Administration costs +£180; Fees +£278 (insurance, audit etc); Grants +£75	
7 Balances Carried Forward	16,625	12,077	4,548	37.66%	YES	NO		
8 Total Cash and Short Term Investments	16,625	12,077	4,548	37.66%	YES	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	41,869	41,869	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		