

Explanation of variances 2025/26 – pro forma

Name of smaller authority: **DALSTON 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?		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	105,558	95,591					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	94,458	90,046	4,412	4.90%	NO	NO	
3 Total Other Receipts	55,948	49,476	6,472	13.08%	NO	NO	
4 Staff Costs	38,096	34,333	3,763	10.96%	NO	NO	
5 Loan Interest/Capital Repayment	8,660	8,660	0	0.00%	NO	NO	
6 All Other Payments	90,038	86,562	3,476	4.02%	NO	NO	
7 Balances Carried Forward	119,170	105,558	13,612	12.90%	NO	NO	
8 Total Cash and Short Term Investments	153,028	138,487	14,541	10.50%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	518,535	514,982	3,553	0.69%	NO	NO	
10 Total Borrowings	54,929	61,992	-7,063	11.39%	NO	NO	