

Explanation of variances 2025/26 – pro forma

Name of smaller authority: FINHAM 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	61,910	61,171					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,474	21,320	154	0.72%	NO	NO		
3 Total Other Receipts	3,365	3,182	183	5.76%	NO	NO		
4 Staff Costs	17,663	15,114	2,549	16.86%	YES	NO	Annual pay award Backpay £162.97 Overtime FOIs SARs Complaint £2,386.03	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	12,063	8,648	3,415	39.49%	YES	NO	Finham Festival £3,415	
7 Balances Carried Forward	57,023	61,910	-4,887	7.89%	NO	NO		
8 Total Cash and Short Term Investments	57,023	61,910	-4,887	7.89%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	5,452	5,402	50	0.93%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		