

## Explanation of variances 2025/26 – pro forma

Name of smaller authority:

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%	Explanation Required? Is > £100,000	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	<b>34,147</b>	38749	<b>38,749</b>				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	<b>17,500</b>	17500	<b>17,500</b>	0	0.00%	NO	
3 Total Other Receipts	<b>3,600</b>	4493	<b>4,493</b>	-893	19.88%	YES	Main difference is that CIL payment for 2026 is £740 less than for 2025. (£1789 - ££2529 = <b>-£740</b> ) Also Deposit account interest in previous year was £198 greater. (£232-£430 = <b>-£198</b> )
4 Staff Costs	<b>7,608</b>		<b>7,135</b>	473	6.63%	NO	
5 Loan Interest/Capital Repayment	<b>0</b>	0	<b>0</b>	0	0.00%	NO	
6 All Other Payments	<b>13,302</b>		<b>19,460</b>	-6,158	31.64%	YES	A major path project in 2024/5 totalling £8098 accounts for the major payment discrepancy in 2026
7 Balances Carried Forward	<b>34,337</b>		<b>34,147</b>	190	0.56%	NO	
8 Total Cash and Short Term Investments	<b>34,337</b>		<b>34,147</b>	190	0.56%	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	<b>17,509</b>		<b>16,480</b>	1,029	6.24%	NO	
10 Total Borrowings	<b>0</b>		<b>0</b>	0	0.00%	NO	