

## 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?		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	8,674	6,684					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,079	10,880	199	1.83%	NO	NO		
3 Total Other Receipts	1,076	2,152	-1,076	50.00%	YES	NO		The year ending 2025 included a large VAT refund for the speed signs (£1,469.20)
4 Staff Costs	3,502	3,958	-456	11.52%	NO	NO		
5 Loan Interest/Capital Repayment	3,344	3,344	0	0.00%	NO	NO		
6 All Other Payments	4,312	3,740	572	15.29%	YES	NO		The year ending 2026 included the payment for website hosting made once every two years (£201.60). It also included more grass cutting due to more cuts needed (£1,620 for 24/25 vs £2,130 for 25/26), and more spent on VAT due to the grass cutting contractor becoming VAT registered (£471.00, which includes payment of backdated VAT for part of the year 24/25).
7 Balances Carried Forward	9,671	8,674	997	11.49%	NO	NO		
8 Total Cash and Short Term Investments	9,671	8,673	998	11.51%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	11,393	11,358	35	0.31%	NO	NO		
10 Total Borrowings	37,935	40,671	-2,736	6.73%	NO	NO		