

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?		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	395,674	366,613					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	373,220	348,685	24,535	7.04%	NO	NO	
3 Total Other Receipts	65,963	77,889	-11,926	15.31%	YES	NO	The Community Infrastructure Levy Income received in 2024/25 was £7,946, but this reduced to £1,259 in 2025/26. This is a difference of £6,687. In addition, the Cemetery income received in 2024/25 was £23,370 and this reduced to £19,200 in 2025/26. This is a difference of £4,170.
4 Staff Costs	198,322	194,252	4,070	2.10%	NO	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	191,696	203,261	-11,565	5.69%	NO	NO	
7 Balances Carried Forward	444,839	395,674	49,165	12.43%	NO	NO	
8 Total Cash and Short Term Investments	448,824	395,507	53,317	13.48%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	512,330	498,445	13,885	2.79%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	