

**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
	£	£			£	%		
1 Balances Brought Forward	93,692	100,559					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,200	7,500	700	9.33%	NO	NO		
3 Total Other Receipts	5,027	11,661	-6,634	56.89%	YES	NO		In 2024/25 £6,697 CIL received - In 2025/26 £0 CIL received
4 Staff Costs	4,464	3,868	596	15.41%	YES	NO		In 2024/25 £0 Employer Pension contribution - In 2025/26 £480 Employer Pension contribution
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	4,628	22,160	-17,532	79.12%	YES	NO		CIL Fund (ring-fenced): 2024/25 £14,055 spent - 2025/26 £459 spent (-£13,596) Professional Services Fund (ring-fenced): 2024/25 £6,526 spent - 2025/26 £0 (-£6,526) Website + Email services: 2024/25 £254 spent - 2025/26 £1,147 + £949 spent (due to changeover to .gov.uk and Councillor email addresses)(+£1,842) Audit: 2024/25 £22 spent - 2025/26 £272 spent (due to External Audit)
7 Balances Carried Forward	97,827	93,692	4,135	4.41%	NO	NO		
8 Total Cash and Short Term Investments	97,827	93,692	4,135	4.41%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	6,679	6,679	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

ADJUSTED TO REFLECT EXPLANATIONS	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
	£	£			£	%		
1 Balances Brought Forward	93,692	100,559					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree	
2 Precept or Rates and Levies	8,200	7,500	700	9.33%	NO	NO		
3 Total Other Receipts	5,027	4,964	63	1.27%	NO	NO		
4 Staff Costs	3,984	3,868	116	3.00%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	1,801	1,303	498	38.22%	YES	NO	Explanation not required, difference less than £500	
7 Balances Carried Forward	101,134	107,852	-6,718	6.23%	NO	NO		
8 Total Cash and Short Term Investments	97,827	93,692	4,135	4.41%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	6,679	6,679	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		