

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	197,768	142,844					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	102,000	92,800	9,200	9.91%	NO	NO		
3 Total Other Receipts	20,240	105,354	-85,114	80.79%	YES	NO		In 24/25 we received £76,534 in S106 funding for an Art project. The project ended in the 24/25 year and we have not received any significant S106 funds in the 25/26 year. ADDITIONAL INFORMATION: In 24/25 we received £7,068 in CIL funding. Whereas no CIL funding was received in 25/26.
4 Staff Costs	34,080	30,797	3,283	10.66%	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	68,741	112,433	-43,692	38.86%	YES	NO		In 24/25 we spent £25,550 on a S106 Art project and £2,768 on a S106 Footpath project. These projects ended in the 24/25 year. On 1st March 2026 due to the increase in staff we moved to an office (the clerk used to work from home) the office costs totalled £2,021 plus the purchase of new laptops and furniture at £2,412. In 2025 the water tank at the cemetery was in danger of collapsing £1,879 was spent on rebuilding the brick surround and associated plumbing costs. Clerk took planned sick leave from July to October 2025. A locum clerk was paid £2080 for 10hrs per week at £20/hour for 9 weeks plus 4 hours to in the final week for a meeting.
7 Balances Carried Forward	217,187	197,768	19,419	9.82%	NO	NO		
8 Total Cash and Short Term Investments	217,187	197,768	19,419	9.82%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	469,656	466,670	2,986	0.64%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		