

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<br>£ | 2025<br>£ | Variance<br>£ | Variance<br>% | Explanation Required?<br>Is > 15%    Is > £100,000 |    | DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN                                             | Explanation (must include narrative and supporting figures)<br>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                                       | 2,230     | 2,361     |               |               |                                                    |    | Explanation of % variance from PY opening balance not required - Balance brought forward agrees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2 Precept or Rates and Levies                                    | 4,952     | 4,000     | 952           | 23.80%        | YES                                                | NO |                                                                                                 | Change in the Tax Base to 160.00, Members resolved to approve at the previous (per Band D dwelling) rate £30.95, which gave an increased Precept (see also box 6).                                                                                                                                                                                                                                                                                                                                                         |
| 3 Total Other Receipts                                           | 838       | 1,384     | -546          | 39.45%        | YES                                                | NO |                                                                                                 | Additional sums of £939.96 were received in 2024/2025 to complete a previously agreed project, so an unusually high income year. 2025/2026 also sees some additional income attributed to an insurance refund £475.28 and VAT £213.00. Finally a cheque for £150, from the previous tax year, was cancelled and credited back to the cash book.                                                                                                                                                                            |
| 4 Staff Costs                                                    | 3,199     | 1,515     | 1,684         | 111.16%       | YES                                                | NO |                                                                                                 | A newly appointed Clerk began in January 2025 at 4 hours per week on NJC15. 4 additional hours were also paid, in view of extra work completed for various matters (including points raised query - see box 6).The former Clerk received a set sum of £200 per month. The Council was without a formally appointed Clerk for a period of 4 months during 2024/2025.                                                                                                                                                        |
| 5 Loan Interest/Capital Repayment                                | 0         | 0         | 0             | 0.00%         | NO                                                 | NO |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 6 All Other Payments                                             | 1,895     | 4,000     | -2,105        | 52.63%        | YES                                                | NO |                                                                                                 | Additional expenditure was seen in 2025/2026 including ICO registration £52, Room Hire £180.00 and External Audit fees of £750 (net). The latter resulted from points raised by an elector or other interested person for consideration and/or review (not accepted) and was a completely unexpected additional expenditure of circa 15% against Precept. 2024/2025 had been an unusual year, with inflated expenditure due to projects, insurance (latterly partially refunded) and work completed on the council laptop. |
| 7 Balances Carried Forward                                       | 2,926     | 2,230     | 696           | 31.21%        | YES                                                | NO |                                                                                                 | Review of Budget includes additional expenditure, as detailed in Box 4 and 6 (above). Also allowing a contingency for unforeseen expenditure and within acceptable free reserve range.                                                                                                                                                                                                                                                                                                                                     |
| 8 Total Cash and Short Term Investments                          | 2,776     | 2,230     | 546           | 24.48%        | YES                                                | NO |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 0         | 0         | 0             | 0.00%         | NO                                                 | NO |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10 Total Borrowings                                              | 0         | 0         | 0             | 0.00%         | NO                                                 | NO |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |