

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? Is > 15% Is > £100,000		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	91,575	82,343					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	15,015	14,300	715	5.00%	NO	NO	
3 Total Other Receipts	13,757	55,899	-42,142	75.39%	YES	NO	Fairport ticket sales -14,280, Grants -15,237, Burial Fees -900, VAT refunds -9,095
4 Staff Costs	6,072	6,044	28	0.46%	NO	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	21,073	54,922	-33,849	61.63%	YES	NO	Website -315, VAT n ticket sales -1,386, Insurance -534, Hall Hire -720, Allotments -171, Cemetery -280, Lower Churchyard -810, PlayArea Maintenance -19,755, Sportsfield -4,280, Trees & Hedges -4,600, Repairs -151, VAT on payments -5,111, Fairport Grant Payments -100
7 Balances Carried Forward	93,202	91,575	1,627	1.78%	NO	NO	
8 Total Cash and Short Term Investments	93,202	91,575	1,627	1.78%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	556,634	556,634	0	0.00%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	