

Explanation of variances – pro forma

Name of smaller authority: East of Ouse, Polver and Nar Internal Drainage Board

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, 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 £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,206,576	1,313,558				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	445,999	445,826	-173	0.04%	NO		
3 Total Other Receipts	251,149	133,064	-118,085	47.02%	YES		In 2024/25 the Board received the sum of £97,693.54 by way of Environment Agency Tranche 1 monies to cover the cost of the Board's extra costs whilst dealing with a significant rainfall event during the previous year. No such monies were available to the Board in 2025/26. In addition, the Board received the sum of £112,828.60 in contributions towards drainage rates in 2024/25 as opposed to £99,752.22 in 2025/26 - a further difference of £13,076.38. The Board also received the sum of £26,840.98 for rechargeable works carried out in 2024/25 and only £15,204.31 in 2025/26 - a further difference of £11,636.67 between the two years. Total difference of £122,406.59 between the two years. Against this difference the Board received the sum of £11,500 in 2025/26 by way of a developer's contribution but only £7,392.62 in 2024/25 - difference of £4,107.38. Total difference of £118,299.21 between 2024/25 and 2025/26.
4 Staff Costs	171,166	173,582	2,416	1.41%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	419,000	329,720	-89,280	21.31%	YES		In 2024/25 the Board's Fuel and Power Costs amounted to £126,881.28 as opposed to £113,209.38 in 2025/26 - a difference of £13,671.90. The Board also paid consultant's fees of £58,000 in 2024/25 in regards to its new pumping station refurbishment scheme as opposed to only £9,610 in 2025/26 - further difference of £48,390. In addition to these differences, the Board's maintenance on its plant and machinery amounted to £33,367.09 in 2024/25 due to various breakdowns etc. but only £12,947.05 in 2025/26 - a further difference of £20,420.04. The Board also paid out the sum of £10,274.41 in Contractors fees in 2024/25 as opposed to £2,157.62 in 2025/26, a further difference of £8,116.79. A total difference of £90,598.73 between the two years.
7 Balances Carried Forward	1,313,558	1,389,146				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,303,829	1,377,650				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	4,066,987	4,069,567	2,580	0.06%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable