

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		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	1,545,966	1,342,612					Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,741	14,790	1,041	7.08%	NO	NO		
3 Total Other Receipts	64,515	277,966	-213,448	76.79%	YES	YES		Decrease in Grants received: - 24,271 Decrease in VAT and other reclaims: - 2,500 Decrease in interest receivable: - 2,823 Decrease in sale of stone: - 18,826 Decrease in sale of land: -165,000
4 Staff Costs	10,745	9,190	1,555	16.92%	YES	NO		The variance is due both to a difference in hours worked and the hourly rates paid in the respective years. Hours worked for the Parish Council on its core business (i.e. not including the Levens Community Project) are flexible, based on a contractual upper limit of 7 hours per week. In 2024/25 the hours worked were 226 at a rate of £16.93 p.h (adjusted in-year to take account of a nationally agreed pay rise from £16.30p p.h.). In 2025-26, the number of hours worked increased to 309 at a higher rate (again increased as a result of a national pay award) of £17.47. Hours worked for the Project are paid at a higher basic rate than for the Parish Council. In 2024-25 hours worked were 156 @ £20.98 whereas in 2025-26 Project input was significantly less with 121 hours worked, though at an increased hourly rate of £21.65p p.h.. Payments to HMRC for PAYE/NIC varied accordingly.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	67,475	80,122	-12,952	16.17%	YES	NO		Decrease in Project Costs: - 14,386 Increase in general and maintenance costs: 1,902
7 Balances Carried Forward	1,848,310	1,545,966	2,344	0.15%	NO	NO		Decrease in Grants paid: - 368
8 Total Cash and Short Term Investments	1,848,930	1,546,051	2,877	0.19%	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	142,096	142,096	0	0.00%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		