

Explanation of variances – pro forma

Name of smaller authority: **PAPPLEWICK PARISH COUNCIL**

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	66,661	76,041				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,287	23,288	1,001	4.49%	NO		
3 Total Other Receipts	8,869	5,500	-3,369	37.98%	YES		The decrease in receipts in 2025/26 is mostly due to the Parish Council not being involved in the Fireworks Event in November 2025. In 24/25 they received £3,770.07 in profit from the Fireworks event. In 25/26 they received £500.00 to hire the playing field for the event which was run by an outside organisation. Difference = £3,270.07. Breakdown of both years: 24/25: Environment Fund £2,436.81, Grants £0, Fireworks event £3,770.07, Donations £900, Other £19.60, VAT Reclaim £1,742.18. Total £8,868.66. 25/26: Environment Fund £2,497.73, Grants £2,006, Fireworks event £500, Donations £390, other £106.50, VAT Reclaim £0. Total £5,500.23. Difference = £3,368.43
4 Staff Costs	9,477	13,283	3,806	40.16%	YES		The increase in Staff Costs is due to an increase in hours from 9 per week to 12 per week in January 2025 onwards, an agreed increase to the Clerk's pay in 2025/26 in line with NALC payscales and Employer's National Insurance Contributions which were introduced by the Government and implemented in 2025/26 and not in 2024/25. Breakdown of both years: 24/25: Wages £7,214.73, Pension contributions £2,088.81, HMRC contributions £173.62. Total £9,477.16. 25/26: Wages £9,006.49, Pension contributions £2,769.60, HMRC contributions £1,507.25. Total £13,283.34. Difference = £3,806.18
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,299	11,118	-1,181	9.61%	NO		
7 Balances Carried Forward	76,041	80,428				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	76,041 Restated	80,428				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	48,310	48,798	488	1.01%	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