

Explanation of variances – pro forma

Name of smaller authority: **BRADWELL WITH PATTISWICK 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) |
|-------------------------------|--------------|--------------|---------------|---------------|--------------------------|--|---|
| | RESTATED | | | | | | |
| 1 Balances Brought Forward | 7,223 | 17,255 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | <p>Note on Restatement of 2024/25 Figures: The figures in the 2024/25 column have been restated to ensure mathematical accuracy and to align with the closing position certified by the External Auditor in the 2023/24 Annual Return.</p> <p>Specifically, Box 1 has been set at £7,223 as directed by the 2023/24 Audit Report. Minor adjustments (within the £2 tolerable rounding threshold) have been applied to Box 3 and Box 6 to reconcile the audited opening balance with the actual cash position, ensuring that the 2024/25 closing balance (Box 7) matches the Bank Reconciliation (Box 8) at £17,255.</p> |
| 2 Precept or Rates and Levies | 11,920 | 16,900 | 4,980 | 41.78% | YES | | <p>The Parish Council increased the precept by £4,980 to stabilise the Council's financial position and address the following requirements identified during the January 2025 budget setting:</p> <p>Staffing & Recruitment (£2,258): To provide for a change in Clerk (April 2025), including updated NJC pay scales and ensuring sufficient hours to meet the administrative needs of the Council. This aligns with the increase seen in Box 4.</p> <p>General Reserve Top-up (£1,722): The Council identified a risk of falling into deficit. This portion was allocated to rebuild General Reserves toward the target policy of 50% of annual expenditure, ensuring future solvency.</p> <p>Loss of Anticipated Income (£1,000): To bridge the gap caused by community benefit funding from a local solar farm project (Low Carbon) failing to materialise as previously budgeted.</p> <p>Total: £4,980</p> |
| 3 Total Other Receipts | 19,551 | 17,133 | -2,418 | 12.37% | NO | | |

| | | | | | | |
|--|--------|--------|-------|--------|-----|---|
| 4 Staff Costs | 7,190 | 9,448 | 2,258 | 31.40% | YES | <p>The increase in staff costs is attributed to a planned transition in personnel, professional development, and the implementation of national pay awards:</p> <p>Recruitment and Handover Overlap: The previous Clerk resigned in April 2025. A brief overlap occurred with the incoming Clerk (commenced 28 April 2025). This included a final settlement for the predecessor's accrued annual leave (14.8 hours). Value: £950</p> <p>Professional Qualification (CiLCA): The current Clerk achieved CiLCA qualification during the year. Per the contract of employment, this triggered an incremental move from SCP 11 to SCP 12, followed by a performance-related move to SCP 14 effective 1 January 2026. Value: £450</p> <p>National Pay Awards & Backpay: Implementation of the nationally agreed NJC salary awards, including backdated payments for both the current and previous Clerk. Value: £434</p> <p>Administrative Backlog & Overtime: Additional hours were required and paid during the first half of the year to address administrative backlogs and facilitate the financial transition. Value: £424</p> <p>Total explained variance: £2,258</p> |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | |
| 6 All Other Payments | 14,249 | 21,525 | 7,276 | 51.06% | YES | <p>The variance is due to a shift in Council priorities and the completion of one-off projects from the prior year, offset by significant new infrastructure investment:</p> <p>Increases (New Spending): Asset Maintenance (£3,774): Emergency LED conversion and component replacement for the parish streetlighting network. Grant Repayment (£3,036): Repayment of unspent Neighbourhood Plan grant funding to Groundwork UK. Professional Fees (£1,836): Final Basic Condition Statement for the Neighbourhood Plan. IT Compliance (£620): New Council laptop and Microsoft 365 migration for GDPR compliance.</p> <p>Decreases (Non-Repeating Costs from 2024/25): Reduction in Legal & Professional Fees (-£1,990): The prior year included significant one-off costs for legal advice regarding a Solar Farm deed (£1,040) and initial planning consultancy (£2,515) which did not recur in the current year.</p> <p>Total explained variance: £7,276</p> |
| 7 Balances Carried Forward | 17,255 | 20,315 | | | | VARIANCE EXPLANATION NOT REQUIRED |
| 8 Total Cash and Short Term Investments | 17,255 | 20,315 | | | | VARIANCE EXPLANATION NOT REQUIRED |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 76,607 | 77,932 | 1,325 | 1.73% | 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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)