

MEPPERSHALL PARISH COUNCIL

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a percentage change between years.
2. If the variance is within 15%, no explanation is required. However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'adjusted' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

| Item | 2024-25 | 2025-26 | Difference | % | Additional comments / explanations |
|--|------------------|------------------|------------------|--------------|--|
| Box 2: Precept or Rates and levies | 78,548.00 | 91,134.00 | 12,586.00 | 16.0% | |
| Additional budgetted Clerk salary costs | 17,117.00 | 26,361.00 | 9,244.00 | | additional hours for neighbourhood plan and training |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| Box 2: Precept or Rates and levies (adjusted) | | | 3,342.00 | 4.3% | No further explanation needed |

| | | | | | |
|---|------------------|-------------------|------------------|--------------|--------------------------------------|
| Box 3: Total other receipts | 94,729.00 | 123,777.00 | 29,048.00 | 30.7% | |
| VAT refund | 5,055.00 | 22,207.00 | 17,152.00 | | |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| Box 3: Total other receipts (adjusted) | | | 11,896.00 | 12.6% | No further explanation needed |

| | | | | | |
|--------------------------------------|------------------|------------------|-----------------|--------------|--|
| Box 4: Staff costs | 25,151.00 | 31,343.00 | 6,192.00 | 24.6% | |
| Clerk Salary | 16,876.00 | 17,872.00 | 996.00 | | Salary increase |
| Clerk Employer Pension | 2,390.00 | 4,790.00 | 2,400.00 | | % increased to Local Government Pension rate |
| | | | - | | |
| | | | - | | |
| Box 4: Staff costs (adjusted) | | | 2,796.00 | 11.1% | No further explanation needed |

| | | | | | |
|---|----------|----------|----------|----------------|--------------------------------------|
| Box 5: Loan interest/capital repayments | - | - | - | #DIV/0! | |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| Box 5: Loan interest/capital repayments (adjusted) | | | - | 0.0% | No further explanation needed |

| | | | | | |
|---|-------------------|-------------------|------------------|--------------|--------------------------------------|
| Box 6: Other payments | 141,665.00 | 162,251.00 | 20,586.00 | 14.5% | |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| | | | - | | |
| Box 6: Other payments (adjusted) | | | 20,586.00 | 14.5% | No further explanation needed |

| | | | | | |
|--|-------------------|-------------------|------------------|--------------|--------------------------------------|
| Box 9: Fixed assets plus long-term investments | 155,179.10 | 222,451.83 | 67,272.73 | 43.4% | |
| Disposal of PC Stores | - | - | 1.00 | - | 1.00 |
| Additional christmas tree lights | - | - | 42.62 | - | 42.62 |
| Tommy figures | - | - | 291.66 | - | 291.66 |
| Manhole Cover | - | - | 159.21 | - | 159.21 |
| Bollard drop down | - | - | 85.76 | - | 85.76 |
| Grit bin | - | - | 132.72 | - | 132.72 |
| Road closure signs and road barriers | - | - | 238.88 | - | 238.88 |
| Mobility kissing Gate | - | - | 575.80 | - | 575.80 |
| Play equipment | - | - | 40,062.38 | - | 40,062.38 |
| Play equipment surfacing | - | - | 23,053.41 | - | 23,053.41 |
| Karcher Pressure washer & extension lead | - | - | 154.56 | - | 154.56 |
| Line marker | - | - | 311.87 | - | 311.87 |
| Step Ladder | - | - | 71.03 | - | 71.03 |
| Hose Cart | - | - | 83.32 | - | 83.32 |
| Tractor Farm Jack | - | - | 54.15 | - | 54.15 |
| Dell Pro 24' Adj Stand Monitor | - | - | 61.95 | - | 61.95 |
| Dell Pro Thunderbird 4 Docking sttion | - | - | 176.36 | - | 176.36 |
| Dell 16 Plus DBS16250 | - | - | 862.90 | - | 862.90 |
| IPAD Pro 11 WIFI | - | - | 832.50 | - | 832.50 |
| IPAD Pro Carry Case | - | - | 22.65 | - | 22.65 |
| | | | | | |
| Box 9: Fixed assets plus long-term investments (adjusted) | | | - | 0.0% | No further explanation needed |

| | | | | | |
|--|----------|----------|----------|----------------|--------------------------------------|
| Box 10: Total borrowings | - | - | - | #DIV/0! | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Box 10: Total borrowings (adjusted) | | | - | 0.0% | No further explanation needed |