

Explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	HEMYOCK PARISH COUNCIL	
BOX NO	4	£
(b) Figure in 2026 column		16333
(a) Figure in 2025 column		9829
(d) Total variance: 2026 figure less 2025 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		6504

Reasons (as many as are applicable)	Amount £
Reason 1 The Clerk's hourly rate increased from £15.08 to £21.14 (11 months) Total hours at increased rate differential 658.75 x £6.06	3992.05
Reason 2 Change in Employer National Insurance Rate	1399.85
Reason 3 One month at previous rate 67.25 x 15.08	1014.13
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	6406.03
(f) Unexplained amount £ of total variance at (d - e)	97.97
Unexplained as % of 2026 figure (f / a *100) (must be below 15%)	1.5%
Confirm unexplained amount is less than 15% of 2026 figure YES – satisfactorily explained NO – provide further explanations	YES

A breakdown of wage payments is provided in a separate document.