

Explanation of variances – pro forma

Name of smaller authority: Frilsham Parish Council
County area (local councils and parish meetings only): West Berkshire

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	42,989	45,754				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,500	9,500	0	0.00%	NO		
3 Total Other Receipts	80	1,677	1,597	1996.25%	YES		Two grants were received totalling £1,650 for a new defibrillator & cabinet.
4 Staff Costs	2,562	5,973	3,411	133.14%	YES		The Clerk had been paid £12.317 per hour (£2,562) for many years with no increase. A back payment of £1,563 was made for 24/25 and payment was increased to £20.29 per hour in line with SCP28 (from 1/4/25 - £4,220 p/a) plus NI contributions of approximately £200.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,253	5,980	1,727	40.61%	YES		In FY25/26 a new defib and cabinet costing £2,004 were purchased.
7 Balances Carried Forward	45,754	44,978				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	45,754	44,978				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	129,136	130,811	1,675	1.30%	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