Explanation of variances

Name of smaller authority: **Framsden Parish Council**

County area : Mid Suffolk

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);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	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	10,104	11,418				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,322	10,918	596	5.77%	NO		
3 Total Other Receipts	4,961	9,953	4,992	100.62%	YES		During year 25/26 grant/CIL funding of **£5,509.91** has been received. No grant funding was been received during the 24/25 year.
4 Staff Costs	5,011	7,314	2,303	45.96%	YES		It was brought to the Council's attention that the Clerk had not received holiday pay since starting in the role in 2020. SALC payroll advised that backdated payments could be made for the 23/24 and 24/25 years, which meant an additional lump sum of **£1243.88** was added to the Clerk's pay in March 2025 (paid at the May 2025 meeting). From April 2025 the Clerk was then paid 'rolled up' holiday pay which meant an increase of £57.64 per month (**£691.68** over the year) finally a lump sum of £**97.21** was paid in October 2025 as backpay on the NJC settlement to 1st April 2025. These three figures together give a differential of **£2032.77**, which if taken off the 25/26 figures would not have triggered a request for explanation.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,688	15,349	6,661	76.67%	YES		During year 25/26 repair works at the Village Hall were **£991.01** higher than in 24/25, this was mostly due to kitchen renovations costing £814.84 Also, during 25/26 the Village Hall car park area was renovated, paid for by using grants received as well as some of the village CIL funds to a total of **£5772** The above two calculations give a differential of **£6763** on the payments compared year on year and explain the reason for the high variance. If this was taken off the 25/26 figures then it would not have triggered a request for explanation.
7 Balances Carried Forward	11,418	9,626				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,418	9,626				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	47,890	47,890	0	0.00%	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