

Explanation of Variances 2025/26

Featherstone Parish Council, Northumberland

Year ended 31 March 2026 — comparison against 2024/25 AGAR figures

This statement explains any year-on-year movement on the AGAR Section 2 Accounting Statements that exceeds the standard reporting threshold (a change greater than 15% and £200), in line with NALC / Practitioners' Guide good practice for transparency, even though this authority is certifying as exempt.

AGAR Line	2024/25 £	2025/26 £	Change £	Change %
1. Balances b/f	2,211	2,074	-137	-6.2%
2. Precept	2,900	2,900	0	0.0%
3. Other receipts	0	0	0	n/a
4. Staff costs	848	1,226	+378	+44.6%
5. Loan interest/capital	0	0	0	n/a
6. All other payments	1,808	1,811	+3	+0.2%
7. Balances c/f	2,211	2,074	-137	-6.2%
8. Cash & investments	2,211	2,074	-137	-6.2%
9. Fixed assets	8,000	8,000	0	0.0%
10. Borrowings	0	0	0	n/a

Rows highlighted exceed the variance reporting threshold and are explained below.

Line 4 — Staff Costs: Increase of £378 (+44.6%)

Reason for variance:

Staff costs rose from £848 in 2024/25 to £1,226 in 2025/26, an increase of £378. This reflects a change in Clerk during the year, with payments made to both the outgoing Clerk (Neil Griffin, £547.20) and the incoming Clerk (Jan Birks, £474.40), together with associated PAYE/Ni contributions of £144.77 paid to HMRC. The prior year figure of £848 reflected a single Clerk's costs for the full year, whereas 2025/26 includes an element of handover overlap between two postholders.

Action / outcome:

No further action required. The increase is a one-off consequence of the staffing transition and is expected to normalise in 2026/27 once a single Clerk's salary is reflected for the full year.

All Other Lines

No other line on the Accounting Statements shows a variance exceeding the 15% / £200 threshold. The modest reduction in balances (-6.2%, -£137) reflects the small excess of payments over receipts in the year and is consistent with the figures recorded in the Payments & Receipts Register and bank reconciliation.

Prepared by (RFO/Clerk)	Date
Signature: <i>Jan Birks</i> Name: Jan Birks, Parish Clerk	Date: 15 June 2026