

**Filkins & Broughton Poggs Parish Council**  
**ANNUAL RETURN - Section 2 : Statement of Accounts**

**Explanation of variances**

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

| Box No. | Description                                  | 31/03/2025<br>£ | 31/03/2026<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Notes                                                                 |
|---------|----------------------------------------------|-----------------|-----------------|---------------|---------------|--------------------------|-----------------------------------------------------------------------|
| 1       | Balances brought fwd                         | 43486           | 45822           |               |               |                          | BALANCE B/F AGREES                                                    |
| 2       | Annual precept                               | 20500           | 24000           | 3500          | 17%           | Yes                      | 2025 precept £20500<br>2026 precept £24000<br>Difference £3500        |
| 3       | Total other receipts                         | 13209           | 18045           | 4836          | 37%           | Yes                      | As attached spreadsheet                                               |
| 4       | Staff Costs                                  | 11109           | 9291            | -1818         | 16%           | Yes                      | Groundsman no longer employed in 2025/26 therefore reduction in wages |
| 5       | Loan interest/capital repayments             | 0               | 0               | 0             | 0%            | No                       |                                                                       |
| 6       | Total other payments                         | 20264           | 26652           | 6388          | 32%           | Yes                      | As attached spreadsheet                                               |
| 7       | Balances carried forward                     | 45822           | 51923           | 6101          | 13%           | No                       |                                                                       |
| 8       | Total Cash and Short Term Investments        | 45822           | 51923           | 6101          | 13%           | No                       |                                                                       |
| 9       | Total Fixed Assets and Long Term Investments | 13661           | 13661           | 0             | 0%            | No                       |                                                                       |
| 10      | Total Borrowings                             | 0               | 0               | 0             | 0%            | No                       |                                                                       |

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)