

Explanation of variances – pro forma

Name of smaller authority: Barnston Parish Council

County area (local councils and parish meetings only):

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	2,184	2,794								required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	29,730	31,216	1,486	5.00%	0	1	0	NO			
3 Total Other Receipts	6,335	4,178	-2,157	34.05%	1	0	1	YES		Receipts 2024-25 equate Sale of mower £1750, VAT reclaim £4546.31 & Wayleave £39.24. Receipts in 2025-26 equate VAT reclaim £4116.67, Wayleave £39.24 and Garage rebate £ 22.84	
4 Staff Costs	6,488	6,588	100	1.54%	0	0	0	NO			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			
6 All Other Payments	28,966	29,811	845	2.92%	0	1	0	NO			
7 Balances Carried Forward	2,795	1,789							VARIANCE EXPLANATION NOT REQUIRED		
8 Total Cash and Short Term Investments	2,794	1,789							VARIANCE EXPLANATION NOT REQUIRED		
9 Total Fixed Assets plus Other Long Term Investments and	95,000	82,000	-13,000	13.68%	1	0	0	NO			
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO			

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable