

Explanation of variances – pro forma

Name of smaller authority: Barnham Parish Council
County area (local councils and parishes): 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);
- 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	17 746	28 955				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9 944	10 270	326	3 28%	NO		
3 Total Other Receipts	10 218	11 887	1 669	16 33%	YES		Increased receipts this year: recycling credits: £13.20 Insurance claim: £126.00 Receipt towards computer: 65.83 grant towards gateway: £500.00 Donations to clock restoration£7,244.00 24/25 grant for safety surfacing no recd in 25/26 -£6,000 Bank int increased £18.78 Receipt towards Defib supplies less clock donation during 24/25 £2,206.31 Vat reclaim higher in 25/26 by £2,039.52 Total difference between years: £1,668.62
4 Staff Costs	936	2 930	1 994	213 03%	YES		£762 debited in 25/26 relates to 24/25. Had these coss appeared in the 24/25 year then staff costs would have shown: £1698.00. and 25/26 would have shown £2,168 - a difference of £470.00. This relates to c.35 hours less worked in 24/25 than in 25/26.
5 Loan Interest/Capital Repayment	0	0	0	0 00%	NO		
6 All Other Payments	8 017	23 817	15 800	197 08%	YES		Admin costs for 25:26 are higher by £362.30 office Work from home costs were higher in 2025/26 by £208.00 due to fewer number of hours worked/less hours claimed. Grounds maintenance costs incrsaed 25/26 by £255.00. Village maintenance costs increased by £231.00 due to damaged fence. No expenditure in 25/26 for village hall so reduced costs -£350.00. New computer 25/26 £1,165.83 SCC licence for village gateway 25/26 £170.00 Play park gate and repairs 24/25 not replicated 25/26 £-3,250 village event expenses 24/25 not 25/26 -£253.35 Village Historian exp 25/26 £123.28 New play park surface 25/26 £5,156.25 Clock restoration project 25/26 £8,925.00 grants and donations 25/26 increased £565.55 Increased vat paid £2,491.26 Total difference £15,800.12
7 Balances Carried Forward	28 955	24 365				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	28 955	24 365				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	46 860	53 974	7 114	15 18%	YES		Purchases during 2025/26: IT equipment£1357; Safety surface £5157; Village gateway £600 Total
10 Total Borrowings	0	0	0	0 00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable