

**Explanation of variances – pro forma**

Name of smaller authority: **BARHAM 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	132,991	112,852				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	31,249	56,120	24,871	79.59%	YES		The precept was increased to £56,120, as needed to recoup court fees paid out in the previous year for the Barham Picnic Site
3 Total Other Receipts	32,295	118,444	86,149	266.76%	YES		Community Infrastructure Levy money was received from the district council £113,352.78
4 Staff Costs	11,817	16,155	4,338	36.71%	YES		The Clerks Salary was increased to £12,092.08, in line with NALC recommendations and back dated to April 2025
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	71,865	212,361	140,496	195.50%	YES		CIL money which had been ring fenced for the Barham Picnic site was paid
7 Balances Carried Forward	112,853	58,900				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	112,852	58,900				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	54,157	54,105	-52	0.10%	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