

Explanation of variances – pro foA1:N31rma

Name of smaller authority: **BARROW PARISH COUNCIL**

County area (local councils and parish meetings only): **CHESHIRE WEST & CHESTER**

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	29,125	38,443				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	26,500	28,000	1,500	5.66%	NO	
3 Total Other Receipts	9,740	6,614	-3,126	32.09%	YES	24/25 included NDP grant of £5140. 25/26 includes sale of asset £2000
4 Staff Costs	11,563	14,621	3,058	26.45%	YES	General increase in hourly rate. 24/25 one member of staff vacancy for 5 months. 25/26 no vacancies, plus the NI threshold change. Q4 PAYE paid in March 26
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	15,359	26,727	11,368	74.02%	YES	24/25 included defib costs of £1735 - no costs 25/26. 24/25 NDP project £5000. 25/26 includes new drive for pavilion building of £16840 & removal of a tree £750. Leaving net variance of £513
7 Balances Carried Forward	38,443	31,709				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	38,443	31,709				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments	137,915	132,115	-5,800	4.21%	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					
	BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)					