

Explanation of variances – pro forma

Name of smaller authority: Barham Parish Council
County area: Kent

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
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/2022	2022/2023	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). please see second tab for detailed breakdown.
	£	£	£	%			
1 Balances Brought Forward	70,951	69,425				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,701	41,304	603	1.48%	NO		
3 Total Other Receipts	10,198	16,468	6,270	61.48%	YES	Increase in receipts is due to HMRC VAT reclaim payment made in error £2,336, amount returned within All Other Payments. Further VAT reclaim amount £2925.44 from 2021/2022 paid in 2022/2023.	
4 Staff Costs	13,809	14,201	392	2.84%	NO		
5 Loan Interest/Capital Repayment	5,582	5,582	0	0.00%	NO		
6 All Other Payments	31,288	30,118	-1,170	3.74%	NO		
7 Balances Carried Forward	69,425	77,296				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	69,425	77,296				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	141,968	185,506	43,548	30.68%	YES	Increase is as a result of a re-evaluation by the insurance company of the current parish assets.	
10 Total Borrowings	79,419	73,837	-5,582	7.03%	NO		

Barham Parish Council

Variances for Box 3 "Total Other Receipts"

Item	2021-2022	2022-2023	Variance +/-	Explanation
Other receipts				
Concurrent function payment from Canterbury City Council (CCC).	6464.00	6464.00	0.00	
Concurrent function separate payment by CCC for street lights maintained by the parish council	2700.00	2700.00	0.00	
Nat West bank interest	3.65	164.39	160.74	Interest rates on the reserve account increased.
HMRC VAT Re-claim	0.00	2335.53	2335.53	HMRC VAT refund payment paid in error to Barham Parish Council in Kent, this was supposed to be for Barham Parish Council in Suffolk, this was credited back to HMRC.
Barham Allotments Association annual peppercorn rent for allotment gardens	52.00	0.00	-52.00	Rent to be paid in 2023/2024.
Water bill recharge to allotments association	50.20	162.40	112.20	Water leak on the supply resulted in higher charges.
Tennis Club Annual rent	52.00	52.00	0.00	
Barham Football Club - annual rent of old cricket field	172.00	0.00	-172.00	Invoice was sent in February 2023, payment expected in 2023/2024.
VAT Refund -	0.00	2925.44	2925.44	VAT reclaim submitted for 2021/2022 actually paid in 2022/2023.
Nat West compensation	0.00	700.00	700.00	£200 compensation payment due to length of time taken by NatWest to close bank accounts and £500 transaction credit to off set bank transfer under cheque no. 300007.
Miscellaneous payments	704.00	964.24	260.24	Purchase of Platinum Jubilee mugs and contractors refund on fencing works.
Total All Other Receipts	10197.85	16468.00	6270.15	