

Explanation of variances – pro forma

Name of smaller authority: Barnetby Le Wold Parish Council  
County area (local councils and North Lincolnshire

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<br>£ | 2025/26<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input. DO NOT OVERWRITE THESE BOXES       | Explanation from smaller authority (must include narrative and supporting figures)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 8,853        | 20,274       |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2 Precept or Rates and Levies                             | 27,500       | 27,500       | 0             | 0.00%         | NO                       |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3 Total Other Receipts                                    | 15,081       | 20,460       | 5,379         | 35.67%        | YES                      |                                                                                                 | VAT had not been claimed for the years 2023 - 2024 or 2024-2025. This was claimed in June 2025 for £4006.66. VAT for Q1 and Q2 was then claimed for 2025-2026 at £2346.77                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 4 Staff Costs                                             | 4,542        | 9,974        | 5,432         | 119.59%       | YES                      |                                                                                                 | In 2024-2025 the clerk resigned in October 2024 being paid the sum of £3235. From Nov - March a councillor (qualified clerk) took on this role unpaid whilst the recruitment was taking place This was overseen by an external accountant at the cost of £1050 which was paid in April 2025 but should have been in last year's budget. For 2025-2026 there has been a paid Clerk in place costing £6211. Salaries have increased due to Living Wage and for the Burial Officer this is an increase of 43p per hour (£41.28 total) and Clerk 53p per hour (£248.04). The Clerk's hours were increased by 2 hours a week in January 2026 which was a wage increase of £452. In January and February the Clerk had approved overtime of 20 hours at a cost of £338. This accounts to £5105.32. |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6 All Other Payments                                      | 26,619       | 25,768       | -851          | 3.20%         | NO                       |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7 Balances Carried Forward                                | 20,274       | 32,492       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8 Total Cash and Short Term Investments                   | 14,032       | 14,832       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 9 Total Fixed Assets plus Other Long Term Investments and | 0            | 0            | 0             | 0.00%         | 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