

**Barnt Green Parish Council**  
**ANNUAL RETURN - Section 2 : Statement of Accounts**

**Explanation of variances**

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	143458.55	102274.94				BALANCE B/F AGREES
2	Annual precept	37750.00	78500.00	40750.00	108%	Yes	The first precept instalment of £37750 for 24/25 was incorrectly paid into 23/24. The precept increased by £3k in 25/26.
3	Total other receipts	31649.58	14441.81	-17207.77	54%	Yes	In 24/25 the following were received: £10k grant for play equipment, £1600 VAT reclaim for play equipment, grant for vehicle activated sign £2390, event hiring of field £2k, donation for planters £200, In 25/26 credit interest received was reduced by £1015.
4	Staff Costs	25953.39	28357.41	2404.02	9%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	84629.80	78454.87	-6174.93	7%	No	
7	Balances carried forward	102274.94	88404.47	-13870.47	14%	No	
8	Total Cash and Short Term Investments	102274.94	88404.47	-13870.47	14%	No	
9	Total Fixed Assets and Long Term Investments	284077.86	294083.00	10005.14	4%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)