



BIRCHANGER PARISH COUNCIL
317 Birchanger Lane
Birchanger
Bishops Stortford
CM23 5QR

Parish Clerk: Keith Williams
Tel: 01279 814473

EXPLANATION OF VARIANCES – AGAR RETURN 2025-2026

	<u>2024/25</u>	<u>2025/26</u>	<u>VARIANCE</u>
PRECEPT OR RATES AND LEVIES	26227	24545	-6.4%

No explanation required.

	<u>2024/25</u>	<u>2025/26</u>	<u>VARIANCE</u>
TOTAL OTHER RECEIPTS	1596	3613	126.38%

Prior to year 2025/2026 the VAT refund was not recorded in Other Receipts. Last year the internal auditor said this should be included in Other Receipts. We received a VAT refund of £3005.87 during the year and this was added to Other Receipts. Other non-Precept receipts totalled £607.50.

Last year, as explained in our AGAR submission, the Birchanger Art Show (BAS) was wound up in 2024 with a residual bank balance of £1330.74. At the request of BAS the Parish Council agreed for the balance to be transferred to the Council's bank account. This, of course, was a one-off event.

ALL OTHER PAYMENTS	16966	27785	63.30%
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During the year the Parish Council sought legal advice with regard to planning applications for sites in the village and a dispute over the Village Green. This totalled £7215 (net of VAT £6012.50. The VAT was recovered).

As mentioned above, in previous years the VAT charged and recovered was not included. On advice from the internal auditor these sums are now included. The total of £27785 therefore includes VAT incurred of £3005.87. This has been recovered (see above) and therefore the receipt and payment are just contra items.

TOTAL FIXED ASSETS	159825	217665	36.19%
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The Parish Council undertook a review of its fixed assets and the revised figure is £217665