

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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);
- **New from 2020/21 onwards:** 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).

	2021/22 £	2022/23 £	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	49,212	35,051				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	23,607	28,100	4,493	19.03%	YES		Increase in precept to start to address historic low charges and to reflect increases in grounds maintenance and salary costs.
3 Total Other Receipts	15,400	17,559	2,159	14.02%	NO		Increase in cemetery income due to additional burials/headstones and increased charges - (+£3703); Jubilee grant obtained (+£370); increased bank charges having moved to a different bank (+£212); miscellaneous income - reimbursement of salary costs whilst supporting another parish council (+ 1241), reimbursement of Electricity over payment (+£357), donations of (+£128); increase in VAT recovered due to spend in 2021/2 (+£2555), reduction in sports pitch usage (-£158) and no insurance claim required (-£6249)
4 Staff Costs	5,806	7,988	2,182	37.58%	YES		Scale point progression + pay rises (+£841) backpay for 20/21 payrise (+£102) and additional work carried out for neighbouring council (+1241)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	47,362	20,689	-26,673	56.32%	YES		No grant repayment in 2022/23 (-£7670), statute project complete (-£5418), Reduction in spend on cemetery improvements (-£6045), reduced input VAT due to reduced expenditure (-£4333), reduced spend on pavilion repair (-£6400 -repair work complete); increase in grounds maintenance costs (+£3200)
7 Balances Carried Forward	35,051	52,033			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	35,051	52,033				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,130	21,607	-5,523	20.36%	YES		Removal of seat (-£200), addition of Christmas lights (+£491), removal of play equipment (-£5714), removal of pressure washer (-£100)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable