

## 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	302,048	286,568				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	50,000	50,000	0	0.00%	NO		
3 Total Other Receipts	14,780	11,200	-3,580	24.22%	YES		In 2021/22 a CIL payment of £6250 was received, nothing was received for 2022/23. Additional income received in 22-23 for legal fee reimbursement.
4 Staff Costs	7,018	12,718	5,700	81.22%	YES		The council was without a permanent clerk for most of 21-22 using locums. A new clerk was appointed in June 2022 with a higher salary and benefits package. Some overtime has also been claimed which increased the payment amount. This includes working from home allowance and pension payments which were not previously offered. Increase combined EE/ER NI/PAYE. T
5 Loan Interest/Capital Repayment	12,659	12,659	0	0.00%	NO		
6 All Other Payments	60,583	90,880	30,297	50.01%	YES		Two major projects have been completed this year using money received from a previously agreed easement. This included £23,000 for new play equipment and £21,000 for new solar panels and window replacement for the parish hall. Two large grants have also been awarded totalling £6500. In 2021/2022 a one-off boiler replacement of £12,800 was spent, £4,400 on replacement doors at the village pavilion, traffic calming of £5200 which were all one off spends in 21-22
7 Balances Carried Forward	286,568	231,511			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	286,568	231,511				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	510,205	538,672	28,467	5.58%	NO		
10 Total Borrowings	226,644	224,207	-2,437	1.08%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable