

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	15,208	14,061				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	11,000	11,000	0	0.00%	NO		
3 Total Other Receipts	1,051	4,125	3,074	292.48%	YES		Allotment rents of £180 from 21/22 received in 22/23 equating to diff of £360 Loan received from Cllr C Lack to enable new bank account to be opened £610 VAT£892.10 reclaimed for 21/22 within the year equating to diff of £1784.20 VAT £1110.77 reclaimed for 22/23 higher than normal due to invoices paid in 22/23 relating to previous years
4 Staff Costs	2,333	1,250	-1,083	46.42%	YES		The Parish was without a clerk for a number of months
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,862	8,873	-1,989	18.31%	YES		Play equipment £2737.00 purchased in 2021/22
7 Balances Carried Forward	14,064	19,063			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,584	19,280				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	70,983	71,258	275	0.39%	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