

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	11,537	14,629					
2 Precept or Rates and Levies	11,508	11,854	346	3.01%	NO		
3 Total Other Receipts	223	3,537	3,314	1486.10%	YES		In 2021/22 the council had receipts (excluding precept) of £223 no claim had been made for VAT repayment, the only receipts were CIL Payment - £195, £27 donation and bank interest £0.38. In 2022/23 There was a further CIL Payment, this time for £559, a tax rebate from HMRC for over paid tax in previous years of £244, £25 donation and bank interest £6.17, plus a VAT claim for £2,701 making a total receipts value (excluding precept) of £3537
4 Staff Costs	4,816	3,277	-1,539	31.96%	YES		Staff costs were low due to a period of time having no Clerk in May/June 2022
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,823	8,546	4,723	123.54%	YES		The difference between 2021/22 and 2022/23 is primarily driven by the following: There was no payment made for grass cutting in 2021/22. in 2022/23 this cost £1,950 There was no call upon general reserves in 2021/22, in 2022/23 a payment of £573 was made for a lap top computer and a further payment of £504 was made for money owed from a prior year - total £1,077. In 2021/22 there were no grants made, in 2022/23 there were grants made for £800 relating to a local school and the Queens Jubilee In 2021/22 the cost of streetlighting electricity was £1,493, in 2022/23 the cost was £1,944.86 In 2021/22 the council paid £238 of VAT, in 2022/23 the VAT charge was £825 This sum of the differences above equates to £4,775 being paid on items differently to the previous year and accounts for the significant difference.
7 Balances Carried Forward	14,629	18,197			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,629	18,197				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	44,094	44,781	687	1.56%	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