

## 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	9,866	9,080					
2 Precept or Rates and Levies	13,750	13,801	51	0.37%	NO		
3 Total Other Receipts	34,811	8,120	-26,691	76.67%	YES		Prior year CIL funding £24,000, War Memorials Trust £570, donation from Broadhay (£567) and Ray Parry (£300), VAT repayment £9370.59, less than £1 bank interest Current year £1386 VAT refund, £6652 CIL funding, £83 bank interest
4 Staff Costs	3,018	3,250	232	7.67%	NO		In the previous year there was one month without a clerk in post. For one month the Council paid a locum clerk and a permanent clerk, in order to facilitate the handover. The locum clerk stood in for 2 additional meetings in the current year and was paid £458 in total.
5 Loan Interest/Capital Repayment	5,121	2,561	-2,560	50.00%	YES		All payments were made in accordance with the repayment schedule. In the prior year two repayments were made. In the current year one, final payment was made.
6 All Other Payments	41,207	8,650	-32,557	79.01%	YES		General Admin increased from £404 to £451 Playground costs decreased from £26,553 to £2561 Room hire decreased from £100 to £25 Auditing decreased from £465 to £176 Energy costs increased from £597 to £1,187 Routine lighting repairs decreased from £380 to £126 Grounds maintenance increased from £1586 to £2925 due to new contract rates Insurance increased from £640 to £649 Asset purchase and maintenance decreased from £3135 to £676 VAT reclaimed decreased from £6369 to £1386 Training increased from £0 to £158
7 Balances Carried Forward	9,080	16,542			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,080	16,542				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	67,035	94,066	27,031	40.32%	YES		In 2021/22, £24,288 was invested in playground refurbishment but not added to the register. The nominal £1 value has been removed from the register. In 2022/23, £465 was spent on signage for a number of the Council's assets and £2400 on a defibrillator.
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable