

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	43,364	38,829				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	35,610	38,413	2,803	7.87%	NO		
3 Total Other Receipts	22,094	24,816	2,722	12.32%	NO		
4 Staff Costs	11,589	16,119	4,530	39.09%	YES		Increased salary costs of £3259.64 over 2021.22, Tax/NI increase of £959.14 & Pension Contributions £310.99 (total £4529.77). This resulted from a salary increase in April'22 (Min. Ref 22.04.11 - PC approved overtime worked to 31st March 2022 (£658.35 subject to tax, NI & pension). Additionally, increase in SCP by one (award for achievement of CILCA in accordance with contract)and backpay on National Pay Award backdated to April '1. In November, the
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	50,650	58,607	7,957	15.71%	YES		2022.23 £4996 (Vouchers 299 - Consultant Fees £4452 & 315 refund on Grant £564). Further payment of Consultants fees in March '23 for 2022.23 V532 £6931.20. Additional expenditure on works to Drainage ditch at Coltsfoot Green - V426 £2880.
7 Balances Carried Forward	38,828	27,332			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	38,828	27,332				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	326,577	326,341	-236	0.07%	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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
		<hr/>	0
General reserve		<hr/>	0
Total reserves (must agree to Box 7)		<hr/>	<hr/> 0