

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	63,610	61,664				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	26,412	29,647	3,235	12.25%	NO		
3 Total Other Receipts	153,271	9,263	-144,008	93.96%	YES		In January 2022 £97914.92 was received from the local authority for CIL funding for 2x community group projects. The funds were issued to the community groups in the same month. This was a one-off receipt and will not be repeated. Two S106 payments were received in Oct/Nov 2021 totalling £27891.87 which assisted in payment for the re-laying of the cemetery pathways. Two CIL payments were received in 2021/22 totalling £6839.37 assisting in paying for a bus shelter seat, a new noticeboard, improvements to the allotments access ramp, new waste bins and two streetlight replacement/ repairs. A total VAT reclaim in 2021/22 which included reclaim for the cemetery pathways work was £10245.06. Income from the Cemetery was £2538.00 greater in 2021/22 to 2022/23 Projects and associated income in 2021/22 were one-off's and totalled £145429.22
4 Staff Costs	10,979	8,265	-2,714	24.72%	YES		In June & July 2021 salaries totalling £2477.66 were paid to two clerks as there was an overlap due to training requirements, additional hours were given to the new clerk to complete the training.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	170,650	29,889	-140,761	82.49%	YES		In 2021/22 one-off expenditure for projects was paid out; £43788.00 for renewal of pavements in the cemetery, £7746.00 for a streetlight renewal, £2541.00 for street furniture & £97915.00 for community CIL from the local authority.
7 Balances Carried Forward	61,664	62,419			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	61,664	62,419				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	104,035	107,282	3,247	3.12%	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