

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 (<u>must include narrative and supporting figures</u>)
	£	£	£	%			
1 Balances Brought Forward	6,037	6,870				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,780	7,324	3,544	93.76%	YES		PSPS - the company employed by the District Council overpaid the precept by £3,139.
3 Total Other Receipts	196	3,123	2,927	1493.37%	YES		Lloyds Bank returned 3 cheques, £496, £619 and £619. Grants were received of £496, £490 and £300. The ICO made an error and refunded £40.
4 Staff Costs	1,944	1,222	-722	37.14%	YES		The Council was without a Clerk for some time. One Clerk passed away suddenly and her replacement didn't last very long in the job. No salary was paid in April, May, July, August, October or November due to no staff. When a new Clerk was appointed the salary was £123 per month.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,194	8,222	7,028	588.61%	YES		PSPS - the company employed by the District Council overpaid the precept by £3,139 which was repaid. Problems with Lloyds Bank meant 3 cheques for £619 were written and 2 were returned. Lloyds bank also cashed a cheque for £496 twice. The Council contributed £500 to a defibrillator. A salary of £123 was paid for staff from December onwards. £155 of income tax was paid to HMRC in March.
7 Balances Carried Forward	6,870	7,873			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,870	7,873				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,977	2,276	299	15.12%	YES		A new laptop, laptop bag and software package was purchased for £619.
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable