

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	24,335	25,725				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,400	7,400	0	0.00%	NO		
3 Total Other Receipts	1,477	3,261	1,784	120.79%	YES		£800 Grant received from KCC(Jubilee) + £700 Grant received from KCC (Defibrillator) + £284 received in Donations for Xmas and Defibrillator
4 Staff Costs	4,834	5,834	1,000	20.69%	YES		New Clerk employed on 1 Sep 2022, a higher SCP Level awarded, after Job Evaluation conducted. Hoath Parish Council recognising qualifications held alongwith additional job function.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,653	5,970	3,317	125.03%	YES		Includes non-budgeted expenditure including - £440:Grass Cutting, £653:Publications & Subscriptions, £428:Lap Top, £364:Training, £910: Jubilee, £343: Land Registry, £782: Xmas Event/Hampers
7 Balances Carried Forward	25,725	24,582			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	25,725	24,582				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	19,016	19,016	0	0.00%	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