

## 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	23,794	23,389					
2 Precept or Rates and Levies	22,015	23,656	1,641	7.45%	NO		
3 Total Other Receipts	7,305	8,708	1,403	19.21%	YES		The council received an additional £1550 in grants towards a new VAS, an additional £21 in interest, an additional £160.55 towards the Lengthsman and a VAT refund of £1905.98. However in 2021/22 they received £1846.86 from residents towards a defibrillator and £268.88 from an uncleared aged cheque.
4 Staff Costs	8,149	10,348	2,199	26.98%	YES		Due to pay award Clerk received £364 of arrears in November and £447.20 in June. Clerk earned £126.36 in overtime in February. Clerk had a salary increase from £12.98 to £15.67. This was staggered increases due to pay award and pay rise. Difference between 2021/22 and 2022/23 salaries was £730.34. Due to tax code changes clerk paid £513.66 in tax to HMRC which was not paid in 2021/22
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	21,577	25,808	4,231	19.61%	YES		In 2022/23 the council spent £3833.73 on bins and £2099 having them installed, they also spent £2700 on a new VAS unit, and £1294.9 extra on the recreation ground refurbishment. However in 2021/22 the council spent £2254.80 on a Noticeboard and £2215 on a defibrillator. They also spent an additional £236.40 on Scribe and 889 on grass+N5. Other payments contributing to the variance are increased subscription fees for association membership to SLCC, increased insurance and additional website charges to IONOS totalling £101.04.
7 Balances Carried Forward	23,389	19,597			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,389	19,545				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	47,239	53,129	5,890	12.47%	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