

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).

	2020/21 £	2021/22 £	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	8,401	7,967				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,600	6,400	1,800	39.13%	YES		precept increased due to no increase for several years £1800.00
3 Total Other Receipts	287	720	433	150.87%	YES		Receipt of £500 grant from LCC for Public Rights of Way work.
4 Staff Costs	3,876	2,557	-1,319	34.03%	YES		Higher staff costs 2020/21 due to differing wages/expenses of the previous clerk (salary £2995.72) and other allowance for telephone (£165.00). New clerk appointed for 2021/22 and paid £190.67 P/M (£2288.04 P/A). No telephone expenses paid.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,445	2,438	993	68.72%	YES		additional cost for new lengthsman. Payments of £200, £225 and £552.80.
7 Balances Carried Forward	7,967	10,092			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,967	10,092				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	19,174	18,769	-405	2.11%	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