

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	9,427	10,695				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,211	11,091	880	8.62%	NO		
3 Total Other Receipts	887	1,649	762	85.91%	YES		Vat refund 21-22 £138.12. Vat refund 22-23 £837.96. Difference £699.84. Land rent 21-22 £345. Land rent 22-23 £402.50. Difference £57.50. Drainage rates 21-22 £58.91. Drainage rates 22-23 £63.92. Difference £5.01. Total of differences £762.35
4 Staff Costs	3,488	3,677	189	5.42%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,342	9,068	2,726	42.98%	YES		See separate sheet
7 Balances Carried Forward	10,695	10,690			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,695	10,690				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	31,964	33,072	1,108	3.47%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Explanation of Variances for line 6 2022-23

31.3.23	Ytd 21/22	Ytd 22/23	Difference	Explanation
PAYMENTS				
Drainage Rates	58.91	63.92	5.01	Annual increase
Footway lighting	536.08	607.91	71.83	Increase cost of electricity
Insurance	443.66	373.58	-70.08	Negotiated a better deal
Clerk use of home as office	255.00	320.00	65.00	21/22-9 months @£20 and 3 months @£25. 22/23 - 8 months @ £25, 4 months @ £30.
Travel	50.40	44.80	-5.60	Less travel claimed over the year by clerk
Mobile Phone	10.00	21.89	11.89	Increased phone usage
Postage	6.39	11.88	5.49	Increased postage usage
Stationery	15.00	47.45	32.45	Increased stationery usage
Virus protection, cloud storage and Accounting Software	47.24	515.86	468.62	2023 +£423 accounting software package, +£32.88 Virus protection, +dongle for laptop £9.99, plus Microsoft 365 for new laptop £49.99. Total £515.86 less previous year spend on virus protection £47.24 = £468.62
Internal Auditor fees	100.00	92.40	-7.60	Reduced cost
LALC annual subs	155.66	156.44	0.78	
Grass Cutting	1190.00	1350.00	160.00	Increased cost
Maintenance/ Gardening	340.00		-340.00	No spend this year
Tree/shrub cutting		1050.00	1050.00	22/23 Tree work undertaken in play area/playing field for safety reasons £1050
Play Area/Wildlife Garden	899.94	362.00	-537.94	Repair work undertaken in 21/22 on wetpour in play area. £534.
Donations/Grants	600.00	793.15	193.15	Additional grant 22/23 to support Jubilee celebrations in the village £113.15, and £80 to Lives Responders charity. Total £193.15
Publications	9.23		-9.23	No requirement 22/23 to purchase publications
Capital Expenditure	50.49	1143.67	1093.18	22/23 items purchased Outdoor cable reel £35, Laptop £624.17, Multipurpose bin £304.50, Bench for Wildlife garden £180. Total 1143.67 less spend 21/22 £50.49 = £1093.18
Video Conf. Call	11.99		-11.99	Not required 22/23
Website Maintain.	105.00	150.00	45.00	Increased price
Training		46.00	46.00	No training cost 21/22.
VAT	341.34	801.74	460.40	VAT total increased due to extra purchases eg Laptop, software package etc.
TOTAL	5226.33	7952.69	2726.36	