

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

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	28,290	33,757				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	32,772	35,295	2,523	7.70%	NO		
3 Total Other Receipts	6,598	9,798	3,200	48.50%	YES		In 2021, the major items of other receipts were historic VAT reclaims of £4195 and funeral fees of £1,670. In the year to 2022, major other receipts were: income from car chargers of £997, refunds of historic rates from the county council of £2,343, VAT reclaims of £1516, burial fees had risen to £2,881 and a new indoor market was being run, with total receipts of £1,440. The remainder each year was advertising income, allotment fees and income from honesty boxes, which were not significantly different each year.
4 Staff Costs	2,425	2,180	-245	10.09%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	31,478	41,559	10,081	32.02%	YES		During the year ended 31/3/2022, the council incurred a number of one off costs mainly relating to repairs, maintenance and safety. £3,585 was spent on safety checks at the cemetery and repairs to the memorials and walls. £1,044 was spent on materials to refurbish 14 benches. £1,271 was spent on setup and running costs for the indoor market (see above). Asset purchases rose by £800 compared to the previous year due to purchases of a safety ring and a cart for the village handyman, as well as new bins for the village. Handyman pay rises and hour increases saw this cost rise by £1100. Investment in renewing the path in a local park cost £1,380 and replacement parts for defibrillators cost £466. General repairs and maintenance of £2,778 were also incurred, around £2000 more than the previous year. However, changes to toilet cleaning contracts saw a saving of £800 and donations fell by £800 year on year due to reduced activity during COVID.
7 Balances Carried Forward	33,757	35,111			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	33,757	35,111				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	110,694	115,101	4,407	3.98%	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