

Explanation of variances – pro forma

Name of smaller authority: **PIRBRIGHT PARISH COUNCIL**
 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).

	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	46,849	56,898				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	65,608	71,700	6,092	9.29%	NO		
3 Total Other Receipts	43,591	105,607	62,016	142.27%	YES	VAT on a one-off project, Grant Aid, Village Hall Staff	PPC are building a community sports pavilion and have reclaimed VAT to the total of £38,649. PPC received £9,993 in Grant Aid from Guildford Borough Council. PPC is the Sole Trustee of the Village Hall. PPC pays the Village Hall staff salaries each month. The Village Hall then reimburses the Parish Council for these salaries. This amounted to £18,258.
4 Staff Costs	41,843	43,586	1,743	4.17%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	57,307	121,392	64,085	111.83%	YES	VAT on a one-off project, Grant Aid Projects, Car Park Repairs	PPC are building a new community sports pavilion - VAT paid on the build amounted to £38,649. Grant aid projects increased by £22,112 on the previous year. PPC car park repairs increased by £3,861 on the previous year.
7 Balances Carried Forward	56,898	69,227			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	375,925	397,236	21,311	5.67%	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)