

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 | Explanation from smaller authority (must include narrative and supporting figures) |
|--|--------------|--------------|---------------|---------------|--------------------------|---|---|
| 1 Balances Brought Forward | 14,719 | 20,135 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 13,418 | 13,418 | 0 | 0.00% | NO | | |
| 3 Total Other Receipts | 36 | 951 | 914 | 2509.31% | YES | | VAT refund of £796 received for prior Tax year (VAT refund not received in 21/22). Bank Interest of £150 also received verses £1.50 prior year (due to increased interest rates in latter part of FY) |
| 4 Staff Costs | 2,393 | 3,176 | 784 | 32.75% | YES | | Salary increase of £20pm over prior year (£240). March '22 and '23 paid in 22/23 verses no March payslips paid in prior year (13 payslips verses 11 added £403) |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 5,645 | 6,823 | 1,177 | 20.86% | YES | | See outline below |
| 7 Balances Carried Forward | 20,135 | 24,504 | | | NO | REQUIRED | |
| 8 Total Cash and Short Term Investments | 20,135 | 24,504 | | | | REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and As | 18,086 | 18,086 | 0 | 0.00% | 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)

Breakdown of All Other Payments (Box 6). Note: values include VAT (amended 20/6)

| Account | 1 Apr | | Variance | Reason |
|-------------------------------------|---------------------------|---------------------------------|------------|---|
| | 2022 to 31 Mar 2023 | 1 Apr 2021 to 31 Mar 2022 | | |
| Allowance Elizabeth Martin | 325 | 300 | 8% | 25 One extra month paid in year |
| Grounds Maintenance | 2706.27 | 2115.24 | 22% | 591.03 Increase in Grounds cost due to switch to new supplier and increase |
| Other Admin (Clerks Expenses) | 0 | 0 | 0% | 0 |
| IT and Operations (Clerks Expenses) | 461.84 | 276.94 | 40% | 184.9 Additional costs for Zoom not claimed in prior year (£120) |
| Playground | 658.5 | 266.4 | 60% | 392.1 Purchase of Table for playarea (£548). Playground checks held over until after YE |
| Insurance | 491.36 | 409.28 | 17% | 82.08 |
| Memberships & Subscriptions | 382.07 | 303.68 | 21% | 78.39 Additional membership payment in 22/23 carried over from prior year |
| Internal / External Audit | 325 | 315 | 3% | 10 |
| Community | 594.6 | 643.19 | -8% | -48.59 |
| Rent Village Hall | 250 | 400 | -60% | -150 Two rentals paid in 21/22 due to late invoice from 20/21 |
| Internet Website | 263.42 | 264 | 0% | -0.58 |
| Payroll | 180.5 | 175 | 3% | 5.5 |
| Grants [S.137] | 0 | 0 | 0% | 0 |
| Publications (Grants [S.137]) | 111.09 | 14.67 | 87% | 96.42 Lack of Village Magazine due to COVID in 21/22 |
| Donation[S.137] | 50 | 85 | -70% | -35 |
| Bank Charges | 23.28 | 0 | 100% | 23.28 Change of banks to one that now charges a service fee |
| Training | 0 | 72 | -100% | -72 No training in year |
| Total Expenses | 6822.93 | 5640.4 | 17% | 1182.53 |