

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**: 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).

	2019/20 £	2020/21 £	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	41,150	46,624				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	14,200	15,777	1,577	11.11%	NO		
3 Total Other Receipts	7,014	1,581	-5,433	77.46%	YES		2019-20: Receipts included Vat refund of £3411 as Vat had not been reclaimed for two years; Donations of £2480. 2020-21: Receipts included Vat refund of £508 and no donations.
4 Staff Costs	9,374	11,600	2,226	23.75%	YES		There was a period of two months (July & August) in 2019-20 where there were no salary payments following the resignation of the old clerk and appointment of new clerk. New Cilca qualified Clerk took over in september 2019 on higher payscale which required pension payments and increased HMRC payments. 2019-20 Payments to Clerk were £7642, HMRC payments £1606 & no pension payments 2020-21 Payments to Clerk were £8198, HMRC payments £2513 & Pension £889
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,366	5,051	-1,315	20.66%	YES		2019-20 included final payment towards playground equipment £1776 2020-21 included the purchase of new litter bins £390
7 Balances Carried Forward	46,624	47,331			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	46,624	47,331				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	71,352	71,742	390	0.55%	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