

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).

	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	76,756	148,189				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	116,600	123,500	6,900	5.92%	NO		
3 Total Other Receipts	62,924	20,408	-42,516	67.57%	YES		Year 2021-22 includes an s106 payment of £50,168.68 compared with 222-23 s.106 payment of £4,167.27.
4 Staff Costs	26,081	32,248	6,167	23.65%	YES		Year 2021-22 [Staffing Costs] Section 2, Box 4 for the current year incorrectly includes £187 of items that are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioners' Guide. Additionally, Box 6 for the current year includes £6,442 of staff-related costs which should have been included in the Box 4 figure. The figures in Section 2, Boxes 4 and 6 for the current year should read £26,081 and £82,010 (respectively). Similarly, £1,514 of expenses have incorrectly been included in Box 6 in the prior year, therefore Box 6 in the comparative column should read £110,608 and Box 4 should read £6,864
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	82,010	104,389	22,379	27.29%	YES		
7 Balances Carried Forward	148,189	155,459			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	147,275	148,872				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	183,035	159,630	-23,405	12.79%	NO		
10 Total Borrowings			0	0.00%	NO		