

**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	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%	Required?		
1 Balances Brought Forward	25,408	18,893				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,212	14,910	-302	1.99%	NO		
3 Total Other Receipts	14,268	1,666	-12,602	88.32%	YES		The Council received a grant of £7,419 and a VAT refund of £5,168 in the previous year.
4 Staff Costs	5,857	3,926	-1,931	32.97%	YES		The Council were without a Clerk for a long period of time. NO salary was paid until September in the financial year
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	30,137	9,654	-20,483	67.97%	YES		The Council's expenditure included: Village improvement £1072.36, Playing field project £7911.00, Neighbourhood Planning expenses £7560.14, Kirkby Green Defibrillator £2545.20, Picnic Tables and Bench £1466.40. Similar projects were not continued in 2022-23.
7 Balances Carried Forward	18,893	21,889			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,893	21,889				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	59,254	61,377	2,123	3.58%	NO		
10 Total Borrowings			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)