

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).

	2020/21 £	2021/22 £	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	133,721	155,907				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	83,650	88,000	4,350	5.20%	NO		
3 Total Other Receipts	67,574	84,767	17,193	25.44%	YES		Burial ground income which is quite variable has increased from £58K to £70K from previous year. Match funding of £5,625 received for Burial Ground refurbishment work.
4 Staff Costs	32,557	33,248	691	2.12%	NO		
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	96,480	133,118	36,638	37.97%	YES		See attached sheet 2
7 Balances Carried Forward	155,908	160,886			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	169,733	160,212				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	415,864	427,045	11,181	2.69%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable