

## 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	4,131	7,061				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	3,205	3,100	-105	3.28%	NO		
3 Total Other Receipts	2,540	1,357	-1,183	46.57%	YES		VAT refund in 2020/21 of £1136 : No VAT refund in 2021/22
4 Staff Costs	750	750	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		New dog bin & extra maintenance £563, Jubilee purchase of trees £100, £125 of £250 Chairman's expenses relates to 2020/21
6 All Other Payments	2,066	3,378	1,312	63.50%	YES		
7 Balances Carried Forward	7,060	7,390				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Some expenditure delayed by Covid & £500 not yet donated to Cricket Club for access repair
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	9,624	10,089	465	4.85%	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**