

## 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 Required?	Automatic responses trigger below based on figures input. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	51,783	80,951					
2 Precept or Rates and Levies	34,356	36,933	2,577	7.50%	NO		
3 Total Other Receipts	7,882	537	-7,345	93.19%	YES		Climate Change grant of £6,000 received from Somerset CC. Contribution towards legal fees of £500 from David Wilson Homes.
4 Staff Costs	4,295	0	-4,295	100.00%	YES		Locum Clerk employed following the departure of the previous Clerk at the end of the 2020/21 financial year. Payment was paid to the Locum Clerk via invoice and not through HMRC.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,775	11,492	2,717	30.96%	YES		Locum Clerk was paid on invoice as she was a contractor. Total payment was £2,505. LCWIP cycle route development totalled £1,750
7 Balances Carried Forward	80,951	106,929			YES	<b>VARIANCE EXPLANATION NOT REQUIRED</b> <b>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES</b>	Council has been without a Clerk for over twelve months and a number of projects have been put on hold. Projects for 2023/23 include finalisation of LCWIP project, development of a Neighbourhood Plan and the outcome of a judicial review. Earmarked Reserves have been put in place.
8 Total Cash and Short Term Investments	80,951	106,929				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and	13,843	13,772	-71	0.51%	NO		
10 Total Borrowings	0		0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable