

Explanation of variances – pro forma

Name of smaller authority: **Little Witley Parish Council**
County area: **Worcestershire**

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);
- 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 %	Explanat ion 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	19,803	21,574				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,000	5,000	0	0.00%	NO		
3 Total Other Receipts	2,318	1,333	-985	42.49%	YES		£469 of 2020/21 Lengthsman reimbursent was paid in 2021/22 which made 2021/22 look high. In 2022/23 there has been months with no lengthsman work taking place
4 Staff Costs	2,069	2,950	881	42.58%	YES		Clerk Pay increase from CALC 2022/23 £1 per hour plus cross over of clerk in february. Previous clerk error in calculating her hours and increase caused a further variance.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,478	3,600	122	3.51%	NO		
7 Balances Carried Forward	21,574	21,357			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	this is an amount accrued several years ago and we are do not wish to spend the reserve for the sake of it, or run down the precept only to have to ask for a substantial increase in the future.
8 Total Cash and Short Term Investments	21,574	21,357				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Inv	8,550	8,550	0	0.00%	NO		New defibrillator purchased at £805
10 Total Borrowings	0	0	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)