

Explanation of variances – pro forma

Name of smaller authority: **HIGH ONGAR PARISH COUNCIL**

County area (local councils are): **ESSEX**

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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	28,096	51,514					
2 Precept or Rates and Levies	10,662	11,145	483	4.53%	NO		
3 Total Other Receipts	35,622	3,237	-32,385	90.91%	YES		In 2021/2022 the Parish Council sold a piece of land, the income from which was £35,000. It also received a VAT receipt of £622. Together, these total the 21/22 other income figure. For 2022/2023, a VAT receipt of £3211 was received along with a mobile phone refund of £25.65. Together, these total the 22/23 figure and explains the difference.
4 Staff Costs	4,832	5,593	761	15.75%	YES		As the new Locum Clerk, I have completed a review of the 21/22 payments, and the total staff payments was £5,112.32 as opposed to the £4,832 indicated in the accounts. If the correct figure was included for 21/22, the difference would not be more than 15%, and thus an explanation would not be required.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,034	6,921	-11,113	61.62%	YES		In 21/22 there were a number of significant payments specific for that year which were not made in 22/23, including £1,920 to Howlett Electrical for lighting works for the Village Hall, £2,257.50 and £4,344 to St Johns Ambulance for the purchase of defibrillators, £1,744.36 to Allied Westminster for the Village Hall Insurance, and £900 to Highline road marking.
7 Balances Carried Forward	51,514	53,382			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 matter will be dealt with by the Parish Council in 2022/2023, with a number of Earmarked Reserved being specifically identified for agreed projects.
8 Total Cash and Short Term Investments	51,514	53,382				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,250	6,602	-3,648	35.59%	YES		The Locum Clerk has looked at the Asset Register for 21/22, and it seems the previous clerk recorded their asset value as that of the insurance value, which is incorrect. This amendment has now been made, and the asset value for the 5 defibrillators that were purchased is now correct.
10 Total Borrowings	0	0	0	0.00%	NO		