

Explanation of variances – pro forma

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

County area (local councils and **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	21,627	23,536				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	18,845	19,725	880	4.67%	NO		
3 Total Other Receipts	3,786	1,794	-1,992	52.61%	YES		In August 2021, a VAT return of £2403.10 was received, versus a VAT return of £779.51 in May 2022. This is a difference of £1,623.59. There was also donations of £175 in 21/22 towards the Memorial garden that were not received in 22/23, and a further £187.50 as a refund / Clerks bursary for training.
4 Staff Costs	5,485	6,559	1,074	19.58%	YES		In 2021/22, there was a period of time when the Clerk was on reduced hours, resulting in a lower salary than budgeted for (May/June) - a reduction of approximately £570.00. Plus, in 2022/2023, a new Clerk was employed resulting in effectively two payments going through the account in one month (February). This accounts for the overspend, when viewed alongside HMRC payments also.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,237	12,264	-2,973	19.51%	YES		in 2021/22 the Council spent £3,044 on the installation of the Memorial Garden. This was a one off cost, and other than minor variances in the budget, this accounts for the main difference.
7 Balances Carried Forward	23,536	26,232			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,523	26,232				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	72,633	72,633	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		