

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).

	2022/2023 £	2023/2024 £	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	23,536	26,232				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	19,725	20,107	382	1.94%	NO		
3 Total Other Receipts	1,794	2,833	1,039	57.92%	YES		In 2023/2024 a grant of £250 for Ride London was received, along with a grant of £650 from Uttlesford District Council for the Kings Coronation, and a bursary for Councillor Training of £285.
4 Staff Costs	6,559	7,718	1,159	17.67%	YES		In 2023/2024 the previous Clerk received a back dated salary increase in accordance with the NJC scale point agreement. This amounted to £415.59. In addition, the new Clerk received her March payment on 31st March 2024, which resulted in 13 salary payments made in the financial year. This additional payment was £595.07.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,264	15,149	2,885	23.52%	YES		In 2023/2024 a grant of £650 was given to the Events Committee for the Kings Coronation. In addition, the Council was £710 over budget for tree works and the remainder can be accounted for by necessary maintenance works to the play area.
7 Balances Carried Forward	26,232	26,305			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	26,232	26,305				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	72,633	73,133	500	0.69%	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