

Explanation of variances – pro forma

Name of smaller authority: **WIDDINGTON 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;

	2022/23 £	2023/24 £	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	43,050	21,030				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,000	50,000	40,000	400.00%	YES		Parish Council had previously slashed the precept to reduce reserves, then in 2023/24 they needed to increase precept to above the normal required level due to pursuing judicial review against UDC and needing the required funds to cover costs and potentially UDC costs if case lost - minute reference for precept - 01.23.10.2 - more information Box 2 worksheet
3 Total Other Receipts	7,794	66,721	58,927	756.06%	YES		Income was significantly increased ref. 22/23 due to being awarded costs when we won judicial review case against UDC. Also increased donations due to resident support of the judicial review. There was also an increase in VAT rebate due to increased legal costs etc.. during the preceeding year. See Box 3 worksheet
4 Staff Costs	6,586	5,355	-1,231	18.69%	YES		Clerk tax code changed so NI etc.. No longer needed to be paid by council in 23/24. As Clerk has become more familiar with role fewer months have required overtime. However, biggest diff. in hours in Sep 22 - 50 hours due to FOI requests, discussions with 3rd parties - compared to normal monthly average 30 hours.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	33,228	55,855	22,627	68.10%	YES		Increased expenses due to legal cases mainly, see worksheet for box 6
7 Balances Carried Forward	21,030	76,541				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	21,030	76,541				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	60,929	60,929	0	0.00%	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