

## Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	42,330	43,050					
2 Precept or Rates and Levies	20,000	10,000	-10,000	50.00%	YES		Widdington Parish council decided to half the precept demand in 22/23 to reduce reserves. Minute reference 12.21.10 - this advice was given by previous Clerk.
3 Total Other Receipts	5,941	7,794	1,853	31.19%	YES		This difference mainly due to various grants received for jubilee celebrations & clerk training (£1608 total) - grants supplied by UDC & EALC respectively.
4 Staff Costs	6,663	6,586	-77	1.16%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,558	33,228	14,670	79.05%	YES		Legal/consultancy fees for 21/22 were £12,731, 22/23 legal/consultancy fees were £23,387 a difference of £10,656 (accounting for a large part of the variance £14,600). This is due an ongoing planning dispute for the land north of cornells lane). WPC have defended an appeal and started judicial review proceedings, this has required planning experts consultation, solicitors & barrister expenses to be covered. There was also an increase in training costs due to new clerk and councillors (+£1200). Plus a tree survey was required, 1 tree felled and another planted (+£820). Queen's jubilee celebrations majority of costs paid in 2022/23 WPC provided a weekend of celebrations for the Queen's jubilee (difference between 2 years, £1768). All above = £14,444 accounting for a large part of the variance.
7 Balances Carried Forward	43,050	21,030			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	
8 Total Cash and Short Term Investments	43,050	21,030				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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)