

## Explanation of variances – pro forma

Name of smaller authority: [REDACTED]  
 County area (local council and parish listings 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).

	2020/21 £	2021/22 £	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	7,323	8,614				Explanation of % variance from PY opening balance not required. Balance brought forward agrees	
2 Precept or Rates and Levies	2,216	2,216	0	0.00%	NO		
3 Total Other Receipts	2,164	396	-1,768	81.70%	YES		reduced number of grant applications
4 Staff Costs	1,276	1,260	-18	1.41%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,811	1,237	-574	31.70%	YES		reduced outgoings, see 3 above
7 Balances Carried Forward	8,614	8,729				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	ear marked reserves deflator for maintenance 242.72, computer £600, high viz clothing £251.61, covid grant £222.8, flood reserves £1014.22
8 Total Cash and Short Term Investments	0	0			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	0	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