

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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	60,962	116,964				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	The balance carried forward from Whalley Parish Council (£59846) has been added to the balance carried forward from the joint Burial Committee (£57118)
2 Precept or Rates and Levies	60,823	61,802	979	1.61%	NO		
3 Total Other Receipts	3,530	44,578	41,048	1162.83%	YES		£5000 Sports England Grant to WPC and addition of WWBJBC Accounts receipts of £36539 associated grave and cemetery fee income.
4 Staff Costs	10,481	19,879	9,398	89.67%	YES		Increase in pay scale for clerks salary and associated PAYE costs (£2189), + inclusion of WWBJBC registrar salary and associated PAYE costs (£7209).
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	54,988	55,101	113	0.21%	NO		
7 Balances Carried Forward	59,846	148,364			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	See reserves tab
8 Total Cash and Short Term Investments	59,846	148,364				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	190,900	204,917	14,017	7.34%	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)