

Explanation of variances – pro forma

Name of smaller authority: **Scotton Parish Council**

County area (local councils and parish meetings only):

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:** 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).

	2019/21 £	2020/21 £	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	9,068	10,840				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,900	10,400	1,500	16.85%	YES	Precept increased by an additional £1,500 to meet increased costs of village maintenance	
3 Total Other Receipts	1,039	3,587	2,548	245.24%	YES	Income ring-fenced and transferred to reserves to reduce long-term risks associated with loss of income or instability (as recommended in JPAG)	
4 Staff Costs	994	3,120	2,126	213.88%	YES	Clerk employed full year in 2020-21. Last year, Clerk joined over half way through the year resulting in reduced salary costs	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,173	8,953	1,780	24.82%	YES	Council operated full year in 2020-21 unlike 2019-20 when Council reformed in July 2019. Compliance with accessibility requirements and work to drains on allotment land saw added expense (not foreseen).	
7 Balances Carried Forward	10,840	12,754			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,840	12,754				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	188,470	188,470	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