Explanation of variances – pro forma

Name of smaller authority: **Westonbirt with Lasborough Parish Council**

County area (local councils and (Gloucestershire

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	5,401	6,704				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,773	3,395	-378	10.02%	NO		
3 Total Other Receipts	773	8	-765	98.97%	YES		Community Infrastructure Levy of £734 received in 2021/22 but not in 2022/23
4 Staff Costs	1,834	2,409	575	31.35%	YES		2022/23 now includes £494 PAYE for 3rd quarter, but Stipend was paid 6 monthly in arrears
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,409	1,053	-356	25.27%	YES		2021/22 bought laptop computer for £780, but 2022/23 spent £330 on Platinum Jubilee
7 Balances Carried Forward	6,704	6,645			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	6,704	6,645				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,562	1,141	-421	26.95%	YES		Old (2008) worthless, unserviceable laptop, on books at cost of £421, disposed of to charity.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable