

## Explanation of variances – pro forma

Name of smaller authority: **Queen Camel 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 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	53,242	63,232				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	not required, balance brought forward agrees
2 Precept or Rates and Levies	17,819	17,819	0	0.00%	NO		
3 Total Other Receipts	6,658	20,471	13,813	207.46%	YES		Grant for Opening Up Safely received of £5,000. Parish Council took control of Playing Field on 1/1/2022 and received its assets including £7,388. Village fundraising was £360 and is earmarked for play equipment and £1064 was a VAT refund
4 Staff Costs	4,097	6,709	2,612	63.75%	YES		£700 of these costs relate to previous year as Locum clerk was not paid until after year end. £399 was also outstanding to HMRC for PAYE the previous year. Clerk hours were increased, by overtime and then increasing hours from 8-10 per week.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,390	14,991	4,601	44.28%	YES		Grants were not paid in 20/21 due to Covid amounting to £4500. These were restored in 21/22 of £1000 for Cricket Club, £1,000 tennis club and £2500 for public benefit items managed by church.
7 Balances Carried Forward	63,232	79,821			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	63,232	79,821				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	8,641	8,495	-146	1.69%	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)