

Explanation of variances – pro forma

Name of smaller authority: **SWETTENHAM PARISH COUNCIL**

County area (local councils and parish meetings only): **Cheshire**

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	5,714	8,077					
2 Precept or Rates and Levies	4,864	4,864	0	0.00%	NO		
3 Total Other Receipts	2,548	1,536	-1,012	39.72%	YES		2021/2022 £2548 made up as follows:Burial fees £2150, Memorial fees £205, VAT Refund £192, Bank Interest £1; 2022/2023 £1536 made up as follows:Burial fees £800, Memorial fees £550, VAT Refund £177, Bank Interest £9. At the time of setting the Annual Budget, the Council cannot know whether there will be any Burial or Memorial fees for the coming year – these figures are variable from year to year. The VAT refund is applied for every 3 years unless the amount of VAT exceeds £100
4 Staff Costs	2,752	4,612	1,860	67.59%	YES		The salary scale at which the clerk is paid was increased from Point 10 to Point 22 and her hours per week were increased from 4 to 6
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,297	3,337	1,040	45.28%	YES		. There was an increased payment for room hire because the invoice for one meeting in 2021/22 was received in 2022/23. An additional donation was made to DEC Ukraine. PAYE was paid to HMRC though this was deducted from the Clerk's salary
7 Balances Carried Forward	8,077	6,528			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	10,943	10,868	-75	0.69%	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