

Explanation of variances – pro forma

Name of smaller authority: **Great Comberton Parish Council**

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

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	5,448	4,781				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	3,514	4,425	911	25.92%	YES		
3 Total Other Receipts	2,053	6,318	4,265	207.74%	YES		The Parish precept has been historically low in recent years & has therefore been increased by 10% for 22/23 to raise an increase in legal reserves as advised by Worcs Calc @ £4500, earmark £1000 for potential election costs in 22/23 & to bring the Clerk's salary in line with the recommended Nalc pay agreement April 2022. Ref minutes 2021/24 (ii)
4 Staff Costs	2,635	3,586	951	36.09%	YES		£1750 funding was received from County Cllr divisional funds. £300 District Council funding for Jubilee & Coronation community events, £1690 grant from the War Memorial Trust, an additional £177 lengthsman funding from WCC & VAT refund at £482
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		Clerk's salary was brought in line with recommended Nalc pay scales: Ref minutes 2021/24 (ii) National Salary award 2021/22 & 2022/23 & resultant back-pay @ £195
6 All Other Payments	3,598	6,083	2,485	69.07%	YES		
7 Balances Carried Forward	4,782	5,855			NO	VARIANCE EXPLANATION NOT REQUIRED	Expenditure incurred @ £1300 for Brailles Orchard fencing repairs, War Memorial repairs @ £1125, replacement defibrillator pads @ £98 and Jubilee/Coronation village events @ £300
8 Total Cash and Short Term Investments	4,782	5,855			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,754 4,781	2,754	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