

**Explanation of variances – pro forma**

Name of similar authority: **Brougham Parish Council**

County area (local authority and principal area):

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>
1 Balances Brought Forward	480	729				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	2,200	2,400	200	9.09%	NO	
3 Total Other Receipts	13	8	-5	38.46%	YES	Explanation not required, difference less than £200
4 Staff Costs	1,366	1,357	-9	0.66%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	598	689	91	15.22%	YES	Explanation not required, difference less than £200
7 Balances Carried Forward	729	1,091			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	729	1,089				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and As	0	0	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

Explanation from smaller authority (must include narrative and supporting figures)