

## Explanation of variances – pro forma

Name of smaller authority: **CLATWORTHY PARISH COUNCIL**  
 County area (local councils and parish townships 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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	3,988	4,542					
2 Precept or Rates and Levies	1,500	1,000	-500	33.33%	YES		We have sufficient reserves to request smaller precept
3 Total Other Receipts	0	0	0	0.00%	NO		
4 Staff Costs	0	0	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	946	666	-280	29.60%	YES		Fewer charity requests - probably COVID related
7 Balances Carried Forward	4,542	4,877					
8 Total Cash and Short Term Investments	4,542	4,877			YES		We have not earmarked a general reserve. We keep this amount for winter salt and election expenses if necessary.
9 Total Fixed Assets plus Other Long Term Investments and	1,246	1,246	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 REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES