

Explanation of variances – pro forma

Name of smaller authority: **Darrington Parish Council**
 County area (local councils and West Yorkshire)

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	20,821	34,382				Explanation of % variance from FY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,044	13,044	0	0.00%	NO		
3 Total Other Receipts	13,680	792	-12,888	94.21%	YES		2020/2021 a Community Infrastructure Levy of £12,500 was received. In 2021/2022 no CIL was received & a £437 smaller VAT refund & a £50 increase in Miscellaneous income.
4 Staff Costs	0	0	0	0.00%	NO		
5 Loan Interest/Capital Repayment	2,208	2,208	0	0.00%	NO		
6 All Other Payments	10,955	25,377	14,422	131.65%	YES		In 2021/2022 there was an increase of £11,063 spending on parish projects using £9950 of Community Infrastructure Levy, plus £836 extra maintenance, extra Section 137 Grants of £440, £1954 administrative costs & an increase in Insurance of £228
7 Balances Carried Forward	34,382	20,633			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	34,382	20,633			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	22,500	32,150	9,650	42.89%	YES		2021/2022 Community Infrastructure Levy expenditure resulted in the purchase of £9500 Village benches & £150 extra Hanging pots
10 Total Borrowings	21,096	18,888	-2,208	10.47%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable