

## Explanation of variances – pro forma

Name of smaller authority: **Llanfair Waterdine Parish Council**  
 County area (local councils and Shropshire)

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	2,984	3,542				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	4,000	4,000	0	0.00%	NO		
3 Total Other Receipts	1,066	1,352	286	26.86%	YES		£291.66 less Environmental Maintenance Grant received from Shropshire Council, and £60 fewer subscriptions to the Llanfair Times received. £233.66 more grant received from the Llanfair Waterdine Community Trust - towards the costs of running Jubilee events, £310.36 for sale of Llanfair Parish Jubilee mugs, and £94.86 more VAT reclaimed this year than last.
4 Staff Costs	2,350	2,737	387	16.47%	YES		£369.90 more paid to Clerk. Scale point was increased from SCP11 to SCP12 in March 2022, backdated to April 2021 and backpay for 2022/23 was paid.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,158	3,746	1,588	73.57%	YES		Clerk's expenses cost £4.52 less this year, Hall Hire was £15 less, Insurance £4 less and Environmental Maintenance Grant expenditure £81 less than last year. Subscription to Shropshire Association of Local Councils / Society of Local Council Clerks was £24.84 more this year, Election costs £100 more (for election in 2022), Training costs £20 more (none paid for last year), the cost of production of the Llanfair Times £655.36 more as the Parish Council resolved to fund this rather than through subscriptions. Purchase of Jubilee mugs, free to each child in the Parish, £697.30 more than misc purchases last year, and £194.84 more VAT reclaimed.
7 Balances Carried Forward	3,542	2,411			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,542	2,411				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	582	585	3	0.52%	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