

Explanation of variances – pro forma

Name of smaller authority: **Askham & Helton Parish Council**

County area (local councils and parish meetings 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:** 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).

	2022/23 £	2023/24 £	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	5,576	2,680				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,000	9,500	1,500	18.75%	YES		Inflationary increase and to support rising costs
3 Total Other Receipts	199	823	624	313.57%	YES		The VAT refund was higher in 2023/24 than in 2022/23 due to higher VAT rated purchases this year
4 Staff Costs	3,274	3,554	280	8.55%	NO		Reflects the national pay increase and the increase from the Local Government Services Pay agreement 2023 back pay
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,821	6,004	-1,817	23.23%	YES		Expenses more in 2022/23 due to grass cutting being omitted from 21/22 (late invoice for yr end) £1884, therefore reduction yr on yr for 23/24 all costs similar
7 Balances Carried Forward	2,680	3,445			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	2,680	3,445				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Asset	9,050	9,050	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