

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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	703,637	899,106					
2 Precept or Rates and Levies	659,751	659,026	-725	0.11%	NO		
3 Total Other Receipts	233,538	161,843	-71,695	30.70%	YES		Agency services -£749; Loans & Capital receipts - £44,946; Interest & Investment income -£999; Cemetery income -£12,556; Parks & open spaces -£4,768; Community Centres -£15,037; Leisure & Recreation +£6,400; Roads & Streetlights +£820; General admin +£54; Civic activities +£61; Allotments +£ 25
4 Staff Costs	333,672	399,934	66,262	19.86%	YES		Additional Cleaning hours Breckland Hall +£162; Additional hours for Clerk's Assistants & Additional cleaning staff, + backpay & overtime, increase in Pension contributions % +£62,363; Grounds staff - increased hours, backpay & pension contributions increased % +£3,738;
5 Loan Interest/Capital Repayment	70,775	70,775	0	0.00%	NO		
6 All Other Payments	293,373	490,585	197,212	67.22%	YES		General Admin +£6,071; Election expenses +£2,086; Capital expenditure + £198,975; Leisure & Recreation -£284; Allotments +£36; Cemetery +£1,137; Youth Activities -£498; Parks & Open spaces +£7,717; Roads & Sreetlights +£5,494; Community Centres -£21,683; Civic Activities +£2,081; Grants- Permitted Powers -£2,970; Street Furniture - £950
7 Balances Carried Forward	899,106	758,681			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	867,897	844,243				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	4,559,469	4,768,288	208,819	4.58%	YES		Play equipment, Breckland Park + £128,597; Play equipment, Queen's Hills +£47,846; Trailer +£2,077; Mowers +£1,830; Streetlight replacements +£22,152; Rainbow benches + £1,323; Greenhills benches +£3,053;
10 Total Borrowings	674,284	629,447	-44,837	6.65%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Capital Projects reserves	255,734		
Asset Renewal Reserves	136,380		
Elections	17,914		
Legal Fees	15,000		
Recruitment	5,000		
Street Light Maintenance	31,403		
		<hr/>	
		461431	
General reserve	<hr/>		
	297250		
		<hr/>	
		297250	
Total reserves (must agree to Box 7)			<hr/> <hr/>
			758681