

Explanation of variances – pro forma

Name of smaller authority: **Newton and Biggin Parish Council**
 County area (local councils and): **Warwickshire**

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	14,999	26,252				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	N/A
2 Precept or Rates and Levies	18,000	18,833	833	4.63%	NO		N/A
3 Total Other Receipts	10,447	7,755	-2,692	25.77%	YES		2020-21 included significant grant from WCC towards village hall refurbishment (£4680). Fewer grants required in 2021-22 (£320) = -£4360 However, more VAT was reclaimed in 2021-22 (£5194) vs 2020-21 (3044) = +£2150
4 Staff Costs	3,879	6,085	2,206	56.87%	YES		Resignation of existing clerk and then replacement clerk working alongside each other for two months = £836. Additional workload in 2021-22 due to the size of the parish increasing resulted in the clerk working on average 35 hours in 2021-22 vs 27 hours in 2020-21 = £1042 Contractual change to holiday being paid in 2021-22 including one-off payment for existing clerk of £308.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		N/A
6 All Other Payments	13,315	28,525	15,210	114.23%	YES		A number of large projects completed in 2021-22 compared to 2020-21: 1 - New oak porch for village hall = £9,240 (project started in 2020-21 but paid upon completion in 2021) 2 - Works to pathways at the Five Arches wildlife area = £4,512 3 - New Village Hall oak door and etched window to commemorate Platinum Jubilee (2022-23 project had to be, in part, paid for at the end of 2021-22 due to timescales involved) = £2242
7 Balances Carried Forward	26,252	18,230			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	26,252	18,230				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	223,995	232,745	8,750	3.91%	NO		N/A
10 Total Borrowings	0	0	0	0.00%	NO		N/A

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable