

## Explanation of variances – pro forma

Name of smaller authority: **Aylesbeare 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 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	10,599	14,197				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	10,258	11,200	942	9.18%	NO		
3 Total Other Receipts	1,264	970	-294	23.26%	YES		In 2021-22 the CIL receipts were £86 and no CIL money was received in 2022-23. No VAT was reclaimed in 2022-23 against the previous year's reclaim of £1122. Offsetting these variances is an unexpected donation of £890 in 2022-23 from our County Councillor's Locality Budget to replace a broken bench on the Recreation Ground.
4 Staff Costs	4,164	4,915	751	18.04%	YES		The only member of staff at Aylesbeare is the clerk. In July 2022 the Parish Council implemented the 2021 pay agreement which cost an additional £72.80. The Council also moved the clerk from Scale Point 6 (rate at recruitment in Jan 2020) to Scale Point 8 in recognition of 2 years' improvement at an additional cost of £166.40. In December 2022 the 2022 pay agreement added £1 per hour to all scales which added a further £286 to staff costs for the full year. These 3 increases added £105.40 in employer's pension costs as well. The expenses (mileage payments) were £51 higher due to an increased number of meetings. Total of these causes is £681.60.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,760	6,939	3,179	84.55%	YES		Aylesbeare Parish Council received no invoice for Grounds Maintenance at all in 2021-22 due to the pandemic. The expected invoice would have been approx £2000. To improve the appearance of the village the Parish Council tendered contractors for an increased amount of work and the 2023 invoice was £3227.60 (cheque no 001218)
7 Balances Carried Forward	14,197	14,513			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,599	14,512				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	30,964	26,769	-4,195	13.55%	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