

Explanation of variances – pro forma

Name of smaller authority: Heytesbury Imber and Knook Parish Council

County area (local councils and parish meetings only): Wiltshire

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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	16,763	17,476				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	14,613	16,066	1,453	9.94%	NO		
3 Total Other Receipts	1,300	1,619	319	24.54%	YES		Compared to the previous year (2021/22) an additional £15.10 paid in bank account interest, an additional £19.56 in VAT refund, an additional £149.60 reimbursement of administration costs from the charity the council is sole trustee. There was also an additional £134.26 in miscellaneous receipts, which included £310 prize money for the Best Kept Village Competition 2022.
4 Staff Costs	4,938	7,573	2,635	53.36%	YES		Three hours a week increase in contract hours for the Clerk. National pay award of £1,925 increase on all pay scales (pro rata part time) from 1 April 2022.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,262	17,037	6,775	66.02%	YES		2022/23 £10,298.65 increase in payments for outside spaces equipment compared to the previous year, mostly play area equipment including £9,770.18 from earmarked reserve. An increase of £1,134.85 for miscellaneous outside spaces payments which included a payment of £1,375 for dropped kerbs and sign. A total increase of £381.87 across a number of areas, including IT (£238.78 total payments) and mileage allowance (£66.15 total payments) not paid in the previous year. 2021/22 Election cost £3,326.43. More payments made compared to 2022/23 in training (£546), stationery and printing (£477.29), grounds maintenance (£375.02), and a grant of £215 paid (no grants paid in 2022/23). A total of £100.81 more in payments across some areas compared to 2022/23, including for meetings (£31.95) and equipment (£37.67).
7 Balances Carried Forward	17,476	10,551			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	17,476	10,551				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	65,182	64,848	-334	0.51%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)