

## 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;

|                                                       | 2022/23<br>£ | 2023/24<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input, DO NOT OVERWRITE THESE BOXES       | Explanation from smaller authority (must include narrative and supporting figures)                                                                                                               |
|-------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                            | 17,476       | 10,551       |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees |                                                                                                                                                                                                  |
| 2 Precept or Rates and Levies                         | 16,066       | 19,570       | 3,504         | 21.81%        | YES                      |                                                                                                 | Increase in precept in line with budget provision of £19,570.                                                                                                                                    |
| 3 Total Other Receipts                                | 1,619        | 2,939        | 1,320         | 81.53%        | YES                      |                                                                                                 | VAT refund of £1,913.26 in 2023-2024 compared to £947.30 in 2022-2023. Additional VAT refund primarily due to the purchase of a new swing for the play area in 2022-2023 (£1,287.84 VAT refund). |
| 4 Staff Costs                                         | 7,573        | 8,971        | 1,398         | 18.46%        | YES                      |                                                                                                 | Increase in the pay of the Clerk from 1 April 2023. National pay award of £1,925 increase on all pay scales (pro rata for part-time employees).                                                  |
| 5 Loan Interest/Capital Repayment                     | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                 |                                                                                                                                                                                                  |
| 6 All Other Payments                                  | 17,037       | 7,213        | -9,824        | 57.66%        | YES                      |                                                                                                 | Total payments of £9,770.18 for purchase of play equipment and improvement of the play area, including £7,727.04 for a new swing, in 2022-2023.                                                  |
| 7 Balances Carried Forward                            | 10,551       | 16,876       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                               |                                                                                                                                                                                                  |
| 8 Total Cash and Short Term Investments               | 10,551       | 16,876       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                               |                                                                                                                                                                                                  |
| 9 Total Fixed Assets plus Other Long Term Investments | 64,848       | 64,836       | -12           | 0.02%         | 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)