

Explanation of variances 2022/23 – pro forma

Name of smaller authority: Washington Parish Council

Insert figures from Section 2 of the AGAR in all [Blue](#) highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2022	2023	Variance £	Variance %	Explanation Required?		DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
	£	£			Is > 15%	Is > £100,000		
1 Balances Brought Forward	75,038	115,074						Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	41,618	42,348	730	1.75%	NO	NO		
3 Total Other Receipts	33,659	34,871	1,212	3.60%	NO	NO		
4 Staff Costs	18,355	24,256	5,901	32.15%	YES	NO		Overtime & pay increase 2022.23: £3,498 due to annual salary review and increased office hours; + £2,403.34 associated increase in staff costs (including national insurance and pension). Total £5,901 variance
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	16,886	26,334	9,448	55.95%	YES	NO		Purchase of laptop & software £1,089; £2,305 purchase of MUGA light meter box and MUGA kickboards; £1,895 for new football goals; £2,835 emergency treeworks & completion of treeworks recommended in 2022 Tree Inspection Report; £345 payment of late presentation of 2021.22 invoices for litter collection; £997 increase in grounds maintenance; £783 vermin control sub total £10,249 increase in 2022.23 payments off set by £500 increase in 2021.22 for newsletter and £227 saving on the Council's 2022.23 insurance policy renewal. Total £9,522 variance
7 Balances Carried Forward	115,074	141,703	26,629	23.14%	YES	NO		See Reserves Tab for explanation
8 Total Cash and Short Term Investments	115,074	141,703	26,629	23.14%	YES	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	28,500	28,688	188	0.66%	NO	NO		
10 Total Borrowings	0	0	0	0.00%	NO	NO		

Excessive Reserves Ratio 2.76501 3.34616

PLEASE PROVIDE AN EXPLANATION FOR THE LEVEL OF RESERVES ON THE FOLLOWING TAB