

Explanation of variances – pro forma

Name of smaller authority: **Aubourn and Haddington**

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?	
	£	£	£	%		
1 Balances Brought Forward	£ 10,591.27	£ 17,133.00				Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	£ 15,464.00	£ 18,170.00	2,706	17.50%	YES	Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
3 Total Other Receipts	£ 3,863.83	£ 1,543.00	-2,321	60.07%	YES	Electricity costs for streetlighting. Replacement streetlight programme
4 Staff Costs	£ 2,659.00	£ 3,807.00	1,148	43.17%	YES	No donation received as per previous year
5 Loan Interest/Capital Repayment	£ -	£ -	0	0.00%	NO	Late payment of 2021/22 + wage national wage increase
6 All Other Payments	£ 10,127.00	£ 17,417.25	7,290	71.99%	YES	
7 Balances Carried Forward	£ 12,523.32	£ 15,649.00			NO	Electricity costs for streetlighting. Replacement streetlight programme
8 Total Cash and Short Term Investments	£ -	£ -				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	£ 90,781.00	£ 100,025.00	9,244	10.18%	NO	
10 Total Borrowings	£ -	£ -	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)					