

## Explanation of variances – pro forma

Name of smaller authority:  
County area (local councils and )

**Upchurch Parish Council**  
**Kent**

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).

	2020/21 £	2021/22 £	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	70,395	54,930				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	55,915	46,294	-9,621	17.21%	YES		Following a public consultation, the precept had been increased to pay for the street lighting upgrade; this was mainly paid by 2020/21 and the precept was reduced for 2021/22
3 Total Other Receipts	48,389	14,731	-33,658	69.56%	YES		£12,573 S106 money received 12.2020; £11,883 less VAT refund received; £1,000 less Burial ground fees received; £1,435 less income from allotments as the Council agreed to send out the agreements later erroneously included in last year's receipts.
4 Staff Costs	9,872	10,064	192	1.94%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	109,897	60,578	-49,319	44.88%	YES		£42,730 capital project upgrade streetlights
7 Balances Carried Forward	54,930	45,313			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	54,930	45,313				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	147,219	164,652	17,433	11.84%	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