

## Explanation of variances – pro forma

Name of smaller authority: **Freshford Parish Council**  
 County area (local councils and **Bath and North East Somerset**)

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:** 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).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	22,524	32,775				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,860	31,746	2,886	10.00%	NO		
3 Total Other Receipts	6,205	22,505	16,300	262.69%	YES		£13,963 more was received in CIL monies in 20/21 than in 19/20. £3931 in VAT was reclaimed in 20/21 with no VAT reclaim made in 19/20. In 19/20 £2034 was received towards the Parish Sweeper scheme but the scheme has now ended with no payment made in 20/21.
4 Staff Costs	3,146	5,106	1,960	62.30%	YES		The PC was without a Clerk for 4 months in 19/20 and therefore no salary was paid in these months (4 x approx £437 = £ 1748)
5 Loan Interest/Capital Repayment	1,989	1,989	0	0.00%	NO		
6 All Other Payments	19,679	30,885	11,206	56.94%	YES		A CIL payment of £10,082 was made in 20/21. No CIL payments were made in 19/20.
7 Balances Carried Forward	32,775	49,046			NO	<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
8 Total Cash and Short Term Investments	32,775	60,305				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and	247,368	247,368	0	0.00%	NO		
10 Total Borrowings	24,972	24,009	-963	3.86%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable