

Explanation of variances

Name of smaller authority: **BITTERLEY PARISH COUNCIL**

County area (local councils are): **SHROPSHIRE**

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).

	2021/22 £	2022/23 £	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	11,952	19,574				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,413	8,124	711	9.59%	NO		
3 Total Other Receipts	6,329	1,669	-4,660	73.63%	YES	No VAT Claim £2963 and £2585 CiL in 2022/23 but received £899 insurance claim for stolen defib	
4 Staff Costs	2,607	3,045	438	16.80%	YES	Increase in Salary due to increase in hours and pay increase	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,513	7,673	4,160	118.42%	YES	Expenditure not in 21/22 Volunteer Grant £200, Cleeton PCC Grant £250, election costs £200, Street light repair £433, Training £340, Village Hall hire from previous year £200, £312 in 22/23 PC repair £86, Defib pads and Smartwater £2874 and £1152 less spent on highway maintenance	
7 Balances Carried Forward	19,574	18,649			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Done
8 Total Cash and Short Term Investments	19,574	18,649				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,365	14,845	-1,520	9.29%	NO	Reduction in Assets due to theft of defibrillator - £1,520	
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)