

## Explanation of variances – pro forma

Name of smaller authority: **Grindleton Parish Council**  
 County area (local councils and **Lancashire**

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?	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	28,673	27,612				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,000	8,000	0	0.00%	NO		
3 Total Other Receipts	2,007	927	-1,080	53.81%	YES		in 2021/22, grant income of £200 from RVBC and £200 from EDC was obtained. In 2022/23, only £490 (RVBC) was obtained in grants (possibly due to the former Clerk seeking retirement on ill-
4 Staff Costs	1,020	2,922	1,902	186.47%	YES		The 2022/23 figure has been adjusted to include the former Clerk's salary for the last quarter of that year, which was paid late in April 2022. In addition, a new Clerk has been appointed to the role in
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,048	6,924	-3,124	31.09%	YES		The figure for 2022/23 was incorrectly high, incorporating a spend of £2000 on a new settlement path and increased lengthsman time cost (an extra £1328). The figure for the year before that,
7 Balances Carried Forward	27,612	26,693			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	See Reserves Tab
8 Total Cash and Short Term Investments	27,612	26,693				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	21,081	26,693	5,612	26.62%	YES		It was suspected that this had originated elsewhere from 2021/22 but did not meet the criteria to be material.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable