

Explanation of variances – pro forma

Name of smaller authority: Ugborough Parish Council
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;

	2022/23 £	2023/24 £	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	48,088	60,695				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,300	33,368	5,068	17.91%	YES		There had been a significant increase the number of Band D properties and so UPC calculated the precept using the 22-23 rate for band Ds - there was no increase for individual house-holders but Council was able to build up the reserves for the 20mph zone project and the play area fence.
3 Total Other Receipts	10,776	9,533	-1,243	11.53%	NO		
4. Staff costs	12,216	9,892	-2,324	19.02%	YES		22 - 23 expenses were included in staff costs (459) There was a late payment of pension and tax for 21-22 (623 and 533) HMRC charged a late payment fine (100) April to August 22-23 previous clerk was paid a higher salary than new clerk in 23-24 (610) TOTAL 2325
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,253	21,841	7,588	53.24%	YES		See box below
7 Balances Carried Forward	60,695	71,863				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	60,695	71,863				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	46,405	46,872	467	1.01%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Variance in Payments (Box 6)

	22-23	23-24	Variance	
VAT	1697	3121	1424	Increase in payments
Office Exps	742	772	30	
Cllrs' Exps.	105	0	-105	Resources for various maintenance work in previous year not needed this year
Training/ Conf	93	28	-65	
Subscriptions	574	1,187	613	wordpress 36, IDALC 7, ParishOnline462, ICO 35, DALC increae 55, SLCC increase 18
Audit	375	385	10	
Hall Hire	325	321	-4	
Grants	1,304	600	-704	7 applications 22-23 and 2 applications 23-24
Maint. General & Field	3,666	5,095	1,429	Play equipment repair and items that would have gone in non-revenue items last year- see saw
Maint. Burial & verge	1,008	878	-130	
Highway Maint	2,018	3,047	1,029	Extra hours done by lengthsman
Agency Inc. P.3	172	57	-115	
Insurance	1,138	868	-270	
Other Expenses	53	5,482	5,429	Road sign (212) Speed camera repair (720) two new noticeboards (657) play equipment replacement (3592) website (60) Plaque (190) Xmas tree (50)
Non Revenue Items	982	-982		Not used this year - entered under maintenance
Total Net Payments	14,252	21,841	7,589	