

## Explanation of variances – pro forma

Name of smaller authority: **DRAYTON PARSLAW PARISH COUNCIL**  
 County area (local councils and **BUCKINGHAMSHIRE**)

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	61,754	83,609				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	35,750	35,750	0	0.00%	NO		
3 Total Other Receipts	5,944	2,935	-3,009	50.62%	YES		2020/21 - Allotment rent £254.64; Interest £18.15; VAT refund £1792.92; Legal fee refund £2430.00 vs 2021/22 - Allotment rent £231.48; Interest £9.36; VAT refund £1245.14; no legal fee refund. Devolved services grant £1448.73 for both years.
4 Staff Costs	4,669	4,518	-151	3.23%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,170	22,087	6,917	45.60%	YES		2021/22 - Post office hire £1050.00 (£450 carried over from 2020/21); Councillor expenses and training £1021.39 (2x new laptops for Clerk & RFO £898.00, 2020/21 £210.52); Electric bill from 1/10/20-31/3/21 included, increasing expenditure by around £1500.00; increased PAYE around £650.00; extra CCTV upgrade costs of £672.40; Jubilee celebration expenditure around £1000.00
7 Balances Carried Forward	83,609	95,689			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	83,609	95,689				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	193,891	193,891	0	0.00%	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