

## Explanation of variances – pro forma

Name of smaller authority: **Poughill Parish Council**  
 County area (local councils and): **Devon**

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).

	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 ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	1,181	378					
2 Precept or Rates and Levies	3,630	3,630	0	0.00%	NO		
3 Total Other Receipts	406	2,715	2,309	568.83%	YES		2021 Included sale of Mower (£35) VAT Refund (£89) Fundraising for Defibrillator (£2,515.60)
4 Staff Costs	2,208	1,424	-784	35.50%	YES		20/21 Included 19/20 Salary Payments (£800)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,631	3,799	1,168	44.39%	YES		Defibrillator Purchase (£1,686)
7 Balances Carried Forward	378	1,500			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,181	2,501				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,444	4,533	2,089	85.47%	YES		Defibrillator (£1,364) , Laptop (£167) Noticeboard (£600)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable