

Explanation of variances – pro forma

Name of smaller authority: **Acton Burnell, Frodesley, Pitchford, Ruckley and Langley Parish Council**

County area (local councils and): **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 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	76,855	81,904					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	5,705	6,500	795	13.94%	NO		
3 Total Other Receipts	17,118	19,222	2,104	12.29%	NO		
4 Staff Costs	6,013	4,011	-2,002	33.29%	YES		Staff costs differ between the two years because during 2022/23 the Council funded the additional hours the Clerk worked when undertaking her CiLCA training. This accounts for £1,289 additional costs in 2022/23. The remaining variance is accounted for by the fact that the Clerk was on maternity leave Sept 2022-June 2023 and the Clerk that covered her maternity leave for 5 months Sept 2022-Jan 2023 demanded a much higher rate of pay and cost the Council £791 more than the normal Clerk would have for the same period (£2,387.16 as opposed to £1,596.40). Without these additional costs the variance is only 1.98%. N.B. 2023/24 figure has been restated because staff working at home allowance was included in box 4 staff costs by error.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,761	3,458	-8,303	70.60%	YES		Greater expenditure in 2022/23 due to one-off costs of purchase of new defibrillators and accessories £5,258 and funding Jubilee picnic £2,000 (plus associated VAT £1,186). Without these costs the variance between the two years is only 4.25%. N.B. 2023/24 figure has been restated because staff working at home allowance was included in box 4 staff costs by error.
7 Balances Carried Forward	81,904	100,157				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	81,904	100,157				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	9,088	9,088	0	0.00%	NO		N.B. 2022/23 figure has been restated due to change in Council methodology for recording fixed assets. Previously Council was using depreciation, therefore value had been under reported.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable