

## Explanation of variances – pro forma

Name of smaller authority: **Vowchurch Parish Council**  
County area (local councils and Herefordshire)

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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	-4,441	3,118					
2 Precept or Rates and Levies	13,370	14,248	678	5.00%	NO		
3 Total Other Receipts	9,779	1,718	-8,061	82.43%	YES		£6660 was received in 2021/22 for drainage grant funding - not received in 2022/23. VAT claimed in 2021/22 was £3129.28 as opposed to £1717.94 in 2022/23 which totals the £8061 difference
4 Staff Costs	4,785	4,889	104	2.17%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,005	13,424	2,419	21.98%	YES		The PC paid £4335.00 for drainage grant funding 2022/23 prior to receiving funding from Herefordshire Council
7 Balances Carried Forward	3,118	771			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,118	771				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,009	1,009	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