

Explanation of variances – pro forma

Name of smaller authority:

Detling

County area (local councils and): Kent

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	63,963	69,747				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	39,726	38,358	-1,368	3.44%	NO		
3 Total Other Receipts	7,651	14,430	6,779	88.60%	YES		£5853 VAT reclaim; £1,791 grants
4 Staff Costs	15,770	49,885	34,115	216.33%	YES		£12935 Locum Fees; £25000 settlement
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	24,196	29,581	5,385	22.26%	YES		£4285 legal fees regarding employment matter
7 Balances Carried Forward	71,374	43,069			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	69,747	43,069				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	641,107	647,407	6,300	0.98%	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