

Explanation of variances – pro forma

Name of smaller authority: BRINDLEY & FADDILEY PC
County area (local councils and parish meetings only): CHESHIRE EAST
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 | 5,074 | 3,093 | | | | | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this | |
| 2 Precept or Rates and Levies | 3,000 | 3,500 | 500 | 16.67% | 1 | 1 | YES | Rising costs and diminishing reserves. |
| 3 Total Other Receipts | 0 | 1,069 | 1,069 | #DIV/0! | 1 | #DIV/0! | #DIV/0! | VAT Claim (£546.77) and Sale of telephone box (£500.00) |
| 4 Staff Costs | 1,998 | 2,207 | 209 | 10.46% | 1 | 0 | NO | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | 0 | 0 | NO | |
| 6 All Other Payments | 3,613 | 995 | -2,618 | 72.46% | 0 | 1 | YES | No capital items purchased in 2022/23 |
| 7 Balances Carried Forward | 2,463 | 4,460 | | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 3,093 | 4,460 | | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 7,165 | 7,165 | 0 | 0.00% | 0 | 0 | NO | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | 0 | 0 | NO | |

Rounding errors of up to £2 are tolerable
Variances of £200 or less are tolerable