

Explanation of variances – pro forma

Name of smaller authority: Cratfield Parish Council

County area (local councils and parish meetings only): East Suffolk Council

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);
- 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).

	2018/19 £	2019/20 £	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	8,231	5,623																																							
2 Precept or Rates and Levies	3,200	3,200	0	0.00%	NO																																				
3 Total Other Receipts	1,922	5,933	4,011	208.69%	YES		<table border="1"> <tr><td>Wayleave (no payment in previous year - error)</td><td>110.66</td></tr> <tr><td>Allotment Rents (overpayment)</td><td>0.25</td></tr> <tr><td>VAT reclaim lno big purchases)</td><td>(314.75)</td></tr> <tr><td>HHCFT Grant/ Litterpick (for new bus shelter)</td><td>4,345.01</td></tr> <tr><td>Various Grants (none applied for)</td><td>(150.00)</td></tr> <tr><td>Business Saver Interest</td><td>(0.36)</td></tr> <tr><td>Petty cash (overpaid cheque last year)</td><td>20.00</td></tr> <tr><td>Total</td><td>4010.81</td></tr> </table>	Wayleave (no payment in previous year - error)	110.66	Allotment Rents (overpayment)	0.25	VAT reclaim lno big purchases)	(314.75)	HHCFT Grant/ Litterpick (for new bus shelter)	4,345.01	Various Grants (none applied for)	(150.00)	Business Saver Interest	(0.36)	Petty cash (overpaid cheque last year)	20.00	Total	4010.81																		
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4 Staff Costs	2,101	2,157	56	2.67%	NO																																				
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																				
6 All Other Payments	5,629	1,781	-3,848	68.36%	YES		<table border="1"> <tr><td>Clerk's Office Costs (overpaid £20.00 in 2018/19)</td><td>(20)</td></tr> <tr><td>Clerk's Expenses (less costs)</td><td>(32)</td></tr> <tr><td>Hall Rent (invoice incorrect)</td><td>(140)</td></tr> <tr><td>Insurance (found cheaper)</td><td>(63)</td></tr> <tr><td>Internal Audit Fee (under estimated)</td><td>30</td></tr> <tr><td>Maintenance (less repairs)</td><td>(38)</td></tr> <tr><td>Miscellaneous (purchased litter picking equipm</td><td>36</td></tr> <tr><td>Play Area Maintenance (no equipment repairs)</td><td>(579)</td></tr> <tr><td>Subscriptions (annual increase)</td><td>1</td></tr> <tr><td>Training (none taken)</td><td>(8)</td></tr> <tr><td>Defibrillator Package (purchased last year)</td><td>(2,005)</td></tr> <tr><td>HHCFT Grant for Village Hall (not requested)</td><td>(483)</td></tr> <tr><td>SCDC Grant (not requested)</td><td>(125)</td></tr> <tr><td>VAT on payments (less purchases)</td><td>(580)</td></tr> <tr><td>HHCFT Grant (purchased a sign)</td><td>82</td></tr> <tr><td>ESC Election Fees (election)</td><td>76</td></tr> <tr><td>Total</td><td>(3,848)</td></tr> </table>	Clerk's Office Costs (overpaid £20.00 in 2018/19)	(20)	Clerk's Expenses (less costs)	(32)	Hall Rent (invoice incorrect)	(140)	Insurance (found cheaper)	(63)	Internal Audit Fee (under estimated)	30	Maintenance (less repairs)	(38)	Miscellaneous (purchased litter picking equipm	36	Play Area Maintenance (no equipment repairs)	(579)	Subscriptions (annual increase)	1	Training (none taken)	(8)	Defibrillator Package (purchased last year)	(2,005)	HHCFT Grant for Village Hall (not requested)	(483)	SCDC Grant (not requested)	(125)	VAT on payments (less purchases)	(580)	HHCFT Grant (purchased a sign)	82	ESC Election Fees (election)	76	Total	(3,848)
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7 Balances Carried Forward	5,623	10,818			YES	<p>VARIANCE EXPLANATION NOT REQUIRED</p> <p>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES</p>	Please see reserves tab.																																		
8 Total Cash and Short Term Investments	5,623	10,818				VARIANCE EXPLANATION NOT REQUIRED																																			
9 Total Fixed Assets plus Other Long Term Investments and A	50,630	50,717	87	0.17%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)