

**Explanation of variances – pro forma**

Name of smaller authority: [REDACTED]  
 County area (local councils are [REDACTED])  
 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: 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).

	2019/20 £	2020/21 £	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	630,043	65,671					Explanation of % variance from PV opening balance not required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	471,832	483,798	11,966	2.54%	NO		box 3 for 2019-2020 should be £109,843 as reported on the previous AGAR the accountant must have used no 'pence' in his brought forwards figure Internal Audit's AGREED figures are pasted below.
3 Total Other Receipts	109,842	68,905	-40,937	37.27%	YES		The impacts of 3 lockdowns, a week of the sports hall being in tier 4 and then Covid-19 secure opening all had impacts on income receipts as shown below for Box 3.
4 Staff Costs	199,004	209,227	10,223	5.14%	NO		
5 Loan Interest/Capital Repayment	83,658	82,393	-1,265	1.51%	NO		
6 All Other Payments	863,385	134,311	-729,074	84.44%	YES		All capital expenditure funds were diverted to revenue expenditure - there were also no payments made in the year for the Hillingbury pavilion extension. Please see Box 6 details below for financial information. £1 rounding error accounted for.
7 Balances Carried Forward	65,670	192,443			NO		VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	93,788	197,786			NO		VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments as at	3,123,690	3,123,690	0	0.00%	NO		
10 Total Borrowings	1,330,000	1,283,333	-46,667	3.51%	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)

	2021	2020	Variance	
<b>Box 3</b>				
Total Other Receipts				
Precept Grant - EBC	£6,688	£13,887	-£7,199	
Interest Received	£198	£532	-£334	
Pandemic Grants Received	£34,667	£0	£34,667	
Rental income - Fryern Pavilion & Grounds	£3,522	£39,169	-£35,647	
Rental income - Hillingbury Pavilion & Grounds	£23,300	£48,115	-£24,815	
Allotments	£1,568	£1,429	£139	
Events	-£1,252	£5,985	-£7,237	
Other Income	£215	£725	-£510	
	<b>£68,905</b>	<b>£109,842</b>	<b>-£40,937</b>	
<b>Box 6</b>				
Other Payments:				
Recruitment Costs	£150	£0	£150	
Office & Admin Costs	£16,488	£27,411	-£10,923	
Motor expenses	£2,423	£3,330	-£816	
Meeting Costs - Council & Committee	£0	£0	£0	
Election Costs	£0	£2,911	-£2,911	
Insurance	£7,145	£5,857	£1,288	
Audit & Accountancy	£8,967	£10,041	-£1,074	
Subscriptions	£2,610	£2,362	£248	
Website	£917	£460	£457	
Newsletter costs	£50	£2,562	-£2,472	
Training	£1,726	£1,057	£669	
Grants	£2,550	£12,818	-£10,268	
Street Scene costs	£46,253	£56,719	-£10,466	
Recreation Ground / Play Area refurbishments	£2,696	£42,440	-£39,744	
Capital Expenditure: Land & Buildings	£0	£567,771	-£567,771	
Capital Expenditure: Property & Play Area Improvements	£0	£43,223	-£43,223	
Capital Expenditure: Plant & Equipment	£0	£21,217	-£21,217	
Capital Expenditure: Office equipment & furniture	£0	£5,656	-£5,656	
Repairs and maintenance: Office Equipment	£0	£1,633	-£1,633	
Consultancy Fees	£7,150	£1,406	£5,744	
Allotments - Maintenance, Water & Electricity	£4,410	£2,348	£2,062	
Fryern Hill Pavilion - Costs	£11,080	£25,171	-£14,091	
Hillingbury Pavilion - Costs	£16,633	£22,043	-£5,410	
Events Costs	£769	£3,838	-£3,070	
Sundries	£2,255	£1,303	£1,052	
rounding error	£1	£1	£0	
	<b>£134,311</b>	<b>£863,385</b>	<b>-£729,074</b>	

**Internal Audit Checked AGAR Figures**

Chardlers Ford Parish Council  
 Annual Accounts - Year ended 31 March 2021

	31-Mar-20	31-Mar-21
1 Balances brought forward	630,043 ✓	65,671 ✓
2 Annual Precept	471,832 ✓	483,798 ✓
3 Total Other Receipts	109,842 ✓	68,905 ✓
4 Staff Costs	199,004 ✓	209,227 ✓
5 repayments	83,658 ✓	82,393 ✓
6 All other payments	863,385 ✓	134,311 ✓
7 Balances carried forward	65,671 ✓	192,443 ✓
8 Investments	93,788 ✓	197,786 ✓
9 Term assets	3,123,690 ✓	3,123,690 ✓
10 Total borrowings	1,330,000 ✓	1,283,333 ✓

*Access*  
*14/04/21*