

Explanation of variances – pro forma

Name of smaller authority: Barton Seagrave Parish Council
County area (local councils and parish meetings only):

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	198,023	174,501				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	50,000	50,000	0	0.00%	NO		
3 Total Other Receipts	81,742	78,097	-3,645	4.46%	NO		
4 Staff Costs	27,424	52,714	25,290	92.22%	YES	Two members of staff were employed from November 2021 to manage the Village Hall which is open most days 8:30am-9:00pm. The payment is on an hourly rate. One has since left but the other carries out the hours which have been over a full 12 months in 2022/23. There has also been a national pay award for the Clerk.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	127,840	55,587	-72,253	56.52%	YES	The significant differences are as follows. 2021/22 figures in brackets. Air conditioning £0 (£30838), EV Charging £0 (£11157), Pocket Park £2154 (£19252), Speed sign £0 (£362), electricity £3020 (£4163), Hall maint. £1145 (£884), Solar panels £3087 (£750), Gas £3761 (£4163), Notice boards £0 (£2857), Defibrillator £0 (£1078), Election costs £0 (£249), contract management £0 (£12222), Insurance £4040 (£3265, Bank charges £349 (£38), Alarm systems £1395 (£543), Electrical testing £1187 (£0).	
7 Balances Carried Forward	174,501	194,297				VARIANCE EXPLANATION NOT REQUIRED	
					YES	Councillors have taken on board the external auditor's previous concerns over the reserves and have reduced the precept for 2023/24 to £45000. However, they are aware that the village hall is now six years old and extensive refurbishment will be needed soon such as redecoration, recarpeting, routine maintenance and furniture renewal. there is also the potential for major repairs such as the under floor heating. The Village Hall is a significant facility having two full size badminton courts in the main hall, a large lounge, a large meeting room, a smaller conference room, cafe and self contained nursery and is currently valued at around £2.5m.	
8 Total Cash and Short Term Investments	174,501	194,297				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	103,958	103,958	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