

Explanation of variances – pro forma 2022 2023

Name of smaller authority: **LITTLE ECCLESTON WITH LARBRECK 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 | 22,619 | 25,200 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Precept or Rates and Levies | 14,100 | 15,233 | 1,133 | 8.04% | NO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 Total Other Receipts | 8,342 | 9,431 | 1,089 | 13.05% | NO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Staff Costs | 4,941 | 5,463 | 522 | 10.56% | NO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 All Other Payments | 14,910 | 20,677 | 5,767 | 38.68% | YES | | <table border="1"> <thead> <tr> <th>Explanations</th> <th>22/23</th> <th>21/22</th> <th>Variance +/-</th> </tr> </thead> <tbody> <tr> <td>Admin increased office costs inc MS Office 365</td> <td>£1,901</td> <td>£1,997</td> <td>-£96</td> </tr> <tr> <td>Grant issued to local show 22/23</td> <td>£50</td> <td>£0</td> <td>£50</td> </tr> <tr> <td>Additional maintenance/repairs required 22/23</td> <td>£142</td> <td>£74</td> <td>£68</td> </tr> <tr> <td>Amenity cleansing less consumables required 22/23</td> <td>£4,153</td> <td>£4,254</td> <td>-£101</td> </tr> <tr> <td>Open Space contract increased cost 22/23</td> <td>£5,760</td> <td>£3,681</td> <td>£2,080</td> </tr> <tr> <td>New website development costs required 21/22</td> <td>£420</td> <td>£863</td> <td>-£443</td> </tr> <tr> <td>Contract advertising 22/23</td> <td>£153</td> <td>£0</td> <td>£153</td> </tr> <tr> <td>Planning consultant service fee 22/23</td> <td>£75</td> <td>£0</td> <td>£75</td> </tr> <tr> <td>Village improvements using EMR. Defibrillator & cabinet, County Council costs for electrical supply, memorial bench, planting.</td> <td>£8,021</td> <td>£4,041</td> <td>£3,980</td> </tr> <tr> <td>Refund Land Registry Enquiry 22/23</td> <td>£2</td> <td>£0</td> <td>£2</td> </tr> <tr> <td>TOTAL VARIANCE</td> <td></td> <td></td> <td>£5,767</td> </tr> </tbody> </table> | Explanations | 22/23 | 21/22 | Variance +/- | Admin increased office costs inc MS Office 365 | £1,901 | £1,997 | -£96 | Grant issued to local show 22/23 | £50 | £0 | £50 | Additional maintenance/repairs required 22/23 | £142 | £74 | £68 | Amenity cleansing less consumables required 22/23 | £4,153 | £4,254 | -£101 | Open Space contract increased cost 22/23 | £5,760 | £3,681 | £2,080 | New website development costs required 21/22 | £420 | £863 | -£443 | Contract advertising 22/23 | £153 | £0 | £153 | Planning consultant service fee 22/23 | £75 | £0 | £75 | Village improvements using EMR. Defibrillator & cabinet, County Council costs for electrical supply, memorial bench, planting. | £8,021 | £4,041 | £3,980 | Refund Land Registry Enquiry 22/23 | £2 | £0 | £2 | TOTAL VARIANCE | | | £5,767 |
| Explanations | 22/23 | 21/22 | Variance +/- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Admin increased office costs inc MS Office 365 | £1,901 | £1,997 | -£96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grant issued to local show 22/23 | £50 | £0 | £50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additional maintenance/repairs required 22/23 | £142 | £74 | £68 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amenity cleansing less consumables required 22/23 | £4,153 | £4,254 | -£101 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Open Space contract increased cost 22/23 | £5,760 | £3,681 | £2,080 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New website development costs required 21/22 | £420 | £863 | -£443 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contract advertising 22/23 | £153 | £0 | £153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Planning consultant service fee 22/23 | £75 | £0 | £75 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Village improvements using EMR. Defibrillator & cabinet, County Council costs for electrical supply, memorial bench, planting. | £8,021 | £4,041 | £3,980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Refund Land Registry Enquiry 22/23 | £2 | £0 | £2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL VARIANCE | | | £5,767 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Balances Carried Forward | 25,200 | 23,722 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Total Cash and Short Term Investments | 25,200 | 23,722 | | | | VARIANCE EXPLANATION NOT REQUIRED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 13,429 | 16,077 | 2,648 | 19.72% | YES | | <table border="1"> <thead> <tr> <th>Explanations</th> <th>22/23</th> <th>21/22</th> <th>Variance +/-</th> </tr> </thead> <tbody> <tr> <td>Christmas Tree lights purchase</td> <td>£45</td> <td>£0</td> <td>£45</td> </tr> <tr> <td>Platinum Jubilee Bench purchase</td> <td>£1,312</td> <td>£0</td> <td>£1,312</td> </tr> <tr> <td>Defibrillator purchase</td> <td>£1,020</td> <td>£0</td> <td>£1,020</td> </tr> <tr> <td>Defibrillator cabinet</td> <td>£701</td> <td>£0</td> <td>£701</td> </tr> <tr> <td>Disposal of epsom scanner/printer</td> <td>-£50</td> <td>£0</td> <td>-£50</td> </tr> <tr> <td>Disposal of epsom projector</td> <td>-£379</td> <td>£0</td> <td>-£379</td> </tr> <tr> <td>TOTAL VARIANCE</td> <td></td> <td></td> <td>£2,649</td> </tr> </tbody> </table> | Explanations | 22/23 | 21/22 | Variance +/- | Christmas Tree lights purchase | £45 | £0 | £45 | Platinum Jubilee Bench purchase | £1,312 | £0 | £1,312 | Defibrillator purchase | £1,020 | £0 | £1,020 | Defibrillator cabinet | £701 | £0 | £701 | Disposal of epsom scanner/printer | -£50 | £0 | -£50 | Disposal of epsom projector | -£379 | £0 | -£379 | TOTAL VARIANCE | | | £2,649 | | | | | | | | | | | | | | | | |
| Explanations | 22/23 | 21/22 | Variance +/- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Christmas Tree lights purchase | £45 | £0 | £45 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Platinum Jubilee Bench purchase | £1,312 | £0 | £1,312 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Defibrillator purchase | £1,020 | £0 | £1,020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Defibrillator cabinet | £701 | £0 | £701 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Disposal of epsom scanner/printer | -£50 | £0 | -£50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Disposal of epsom projector | -£379 | £0 | -£379 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL VARIANCE | | | £2,649 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Total Borrowings | | | 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)