

**Explanation of variances – pro forma**

Name of smaller authority: **LINBY 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	34,584	35,952				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	18,438	14,897	-3,541	19.20%	YES		<p>Clerk salary increase in 2022/23 £157.64, the PC insurance was increased by £50 to cover increase in costs, Subscriptions was increased by £20 to cover costs, Audit fees increased by £11.25 to cover cost of internal auditor, website costs increased by £150 due to requiring an SLL certificate. Cost of electricity was increased by £55.00 to cover costs, cost of the road sweeping was increased by £30 to cover costs, the PC hired a company to spray weeds in the village on a monthly basis at a cost of £160.00 and donations budget was increased by £100 to purchase new lamp post poppies. <b>Total increase in costs in 2022/23 £733.89</b></p> <p>Docks maintenance decrease in 2022/23 due to not being required £75.00, budget to purchase new Christmas lights in 2021/22 but not required in 2022/23 £300, general maintenance budget was reduced in 2022/23 by £400 due to major improvements not being required, the Grass Maintenance programme was reduced by £1500 in 2022/23 as the company emigrated and no replacement found, the budget for Planning was reduced by £2000 in 2022/23. <b>Total decrease in costs in 2022/23 £4275</b></p> <p><b>£4,275 - £733.89 = £3541</b></p>
3 Total Other Receipts	2,095	32,197	30,102	#####	YES		<p>The main increase in receipts in 2022/2023 was due to the footpath project which was completed in 2022/23 and not in 2021/22: grant received £8,309.00 and CL (community infrastructure levy) received £15,231.74. Grant for tree planting in 2022/23 and not in 2021/22 £411. Fireworks profit in 2022/23 £3755.35, and not in 2021/22 due to no event taking place that year. Bank interest increase due to increase in receipts in bank £33.41. Sale of old PC Gazebo in 2022/23 £115.00, VAT reclaim 22/23 £3,447.11. Misc receipts in 22/23 (overpayment &amp; duplicate payments) £194.39. Donations in 22/23 £700.00 <b>Total £32,197</b></p> <p>Increase in donations in 21/22 due to receiving a grant for the Jubilee celebrations £900. Bank interest £8.79. VAT refund decrease due to less payments in 2021/22 £1,161.75, Misc receipts £25.00 for purchase of flowers. <b>Total £2,094.54</b></p> <p><b>£32,197 - £2,094 = £30,102</b></p>
4 Staff Costs	5,719	6,557	838	14.65%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,446	49,404	35,958	267.43%	YES		<p>The main increase in payments is due to the footpath project which was completed in 2022/23 and not in 2021/22 £30,451.60. There was an increase in Planning Consultant fees due to the large developments being brought forward in the parish £2,981.03. Carols event in the village in 2022/23 and not held in 2021/22 £580.00. Gazebo purchased in 2022/23 £303.28. Increase in VAT due to increase in payments £1,615.69. <b>Total increase = £35,932</b></p>
7 Balances Carried Forward	35,952	27,085			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	35,952	27,085				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	23,140	23,580	440	1.90%	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)

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			0
<b>General reserve</b>			0
			0
<b>Total reserves (must agree to Box 7)</b>			<u><u>0</u></u>