

## Explanation of variances – pro forma

Name of smaller authority: **SCARISBRICK PARISH COUNCIL**  
 County area (local councils and **WEST LANCASHIRE**

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).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	25,493	40,241					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	23,320	24,234	914	3.92%	NO		
3 Total Other Receipts	7,273	24,894	17,621	242.28%	YES	In 2021/22 the Council received CIL funding of £19,791 compared to £1,408.50 CIL monies received for the 2020/21 financial year.	
4 Staff Costs	8,497	9,448	951	11.19%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,348	13,289	5,941	80.85%	YES	This variance consists of Clerk pay increase (£1,000), more maintenance work undertaken with subsequent increase in expenditure (£2,000), more grasscutting work undertaken with subsequent increase in costs (£1,630), increase in general admin expenditure (£574), increase in grants to local organisations (£806)	
7 Balances Carried Forward	40,241	66,632			YES	<b>VARIANCE EXPLANATION NOT REQUIRED</b> <b>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES</b>	
8 Total Cash and Short Term Investments	40,241	66,632				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and	62,438	62,710	272	0.44%	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