

Explanation of variances – pro forma

Name of smaller authority: **HIGH ONGAR PARISH COUNCIL**
 County area (local councils and **ESSEX**

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).

	2022/2023 £	2023/2024 £	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	51,514	53,381					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	11,145	11,339	194	1.74%	NO		
3 Total Other Receipts	3,237	775	-2,462	76.06%	YES		In 2022/20023 the Parish Council received a VAT receipt of £3211 completed by the previous clerk which covered a period of just under three years, up to 31st January 2023. The VAT return for the remainder of 2022/2023 (February and March) totalled £16.46, and as this was under the £100 threshold HMRC advised this should be added to the 2023/2024 return. As such, there was no VAT return received 2023/2024 year. In 2023/2024 the Parish council received a refund of £475 from a solicitors following an overpayment the prior year regarding a piece of land. They also received a grant of £300 grant from Locality for defibrillator training.
4 Staff Costs	5,593	6,382	789	14.11%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,921	10,123	3,202	46.26%	YES		The following costs were incurred in 2023/2024 which were not incurred the prior year, and as such account for difference. £800 was spent towards a community event for the King Coronation, £702 was spent on the purchase on a new seat Norton Mandeville. £480 was spent on the purchase of a new laptop for the clerk. £400 was spent to provide a community Christmas Luncheon. An extra £375 was spent on councillor training versus the prior year. In addition, changes were made to the Councils management of IT with each Councillor having their own email address involving numerous 365 subscriptions. These account for the differences.
7 Balances Carried Forward	53,382	48,990			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE	The Parish Council holds £35,915 in specific Earmarked reserves for projects, meaning the level of general reserves is £13,075 which is 115% of the precept.
8 Total Cash and Short Term Investments	53,382	48,990				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,602	7,587	985	14.92%	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