

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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	78,202	75,136				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,537	16,292	755	4.86%	NO		
3 Total Other Receipts	5,457	6,771	1,314	24.08%	YES		Additional £886 in cemetery fees and £1942 from Wiltshire Council for land transfer
4 Staff Costs	10,552	11,392	840	7.96%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,508	24,745	11,237	83.19%	YES		£4,128 on play area improvements £7,178 on Highways improvements works
7 Balances Carried Forward	75,136	62,062			YES	VARIANCE EXPLANATION NOT REQUIRED TO WHY CARRY FORWARD RESERVES ARE	
8 Total Cash and Short Term Investments	75,136	62,062				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	202,205	204,206	2,001	0.99%	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

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a pre and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: Broughton Gifford Parish Council

County area (local councils and parish meetings only): Wiltshire

Financial year ending 31 March 2023

Prepared by (Name and Role): Georgina Berry - Clerk and RFO

Date: 03/05/2023

	£	£
Balance per bank statements as at 31/3/23:		
account 1	12,668.94	
account 2	49,393.88	
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		62,062.82
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		-
Add: any un-banked cash as at 31/3/23		
		-
Net balances as at 31/3/23 (Box 8)		62,062.82