

## Explanation of variances – pro forma

Name of smaller authority: Three Saints Parish Council  
 County area (local councils and parish meetings only): Bungay & Wainford East Suffolk Council Ward

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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)																				
1 Balances Brought Forward	6,829	6,739				Explanation of % variance from PY opening balance not required - Balance brought forward agrees																					
2 Precept or Rates and Levies	3,000	3,000	0	0.00%	NO																						
3 Total Other Receipts	140	48	-92	65.71%	YES	Explanation not required, difference less than £200	<table border="1"> <tr><td>Additional Grants</td><td>-58.43</td></tr> <tr><td>VAT Reclaim</td><td>-58.16</td></tr> <tr><td>Business Saver Interest</td><td>-1.90</td></tr> <tr><td></td><td><b>-118.49</b></td></tr> </table> Grants not required and less expenditure, so less VAT reclaimed.	Additional Grants	-58.43	VAT Reclaim	-58.16	Business Saver Interest	-1.90		<b>-118.49</b>												
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4 Staff Costs	1,763	1,794	31	1.76%	NO																						
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																						
6 All Other Payments	1,467	1,038	-429	29.24%	YES		<table border="1"> <tr><td>Clerk's Expenses</td><td>-0.80</td></tr> <tr><td>Hall Hire</td><td>42.00</td></tr> <tr><td>Internal Audit Fee</td><td>15.00</td></tr> <tr><td>S137 Grants</td><td>-260.00</td></tr> <tr><td>Subscriptions</td><td>49.39</td></tr> <tr><td>Training</td><td>25.00</td></tr> <tr><td>Maintenance</td><td>-250.00</td></tr> <tr><td>Litter picking equipment</td><td>-47.42</td></tr> <tr><td>VAT on payments</td><td>-2.74</td></tr> <tr><td></td><td><b>-429.57</b></td></tr> </table> Hall hire instead of zoom, less grants given, another subscription, no maintenance required, purchased litter picking equipment.	Clerk's Expenses	-0.80	Hall Hire	42.00	Internal Audit Fee	15.00	S137 Grants	-260.00	Subscriptions	49.39	Training	25.00	Maintenance	-250.00	Litter picking equipment	-47.42	VAT on payments	-2.74		<b>-429.57</b>
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7 Balances Carried Forward	6,739	6,955			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Details on reserve table.																				
8 Total Cash and Short Term Investments	6,739	6,955				VARIANCE EXPLANATION NOT REQUIRED																					
9 Total Fixed Assets plus Other Long Term Investments and	11,260	11,260	0	0.00%	NO																						
10 Total Borrowings	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)