

## Explanation of variances – pro forma

Name of smaller authority: **Higher Hurdfield Parish Council**  
 County area (local councils and **Cheshire East**

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 ( <b>must include narrative and supporting figures</b> )
1 Balances Brought Forward	3,885	3,523						Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,000	5,949	-51	0.85%	0	0	NO		
3 Total Other Receipts	0	1,328	1,328	#DIV/0!	1	#DIV/0!	#DIV/0!	#DIV/0!	ITEM VAT REFUND RECEIVED GRANTS RECEIVED
4 Staff Costs	4,560	5,040	480	10.53%	1	0	NO		<b>TOTAL</b>
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	NO		
6 All Other Payments	1,802	1,637	-165	9.16%	0	0	NO		
7 Balances Carried Forward	3,523	4,123					NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,523	4,123						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,782	16,782	0	0.00%	0	0	NO		
10 Total Borrowings	0	0	0	0.00%	0	0	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable