

**Explanation of variances – pro forma**

Name of smaller authority: **PRESTON UNDER SCAR PARISH COUNCIL**  
 County area (local councils and parish meetings only)

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 2022/23 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?	Explanation
	£	£	£	%		
1 Balances Brought Forward	10,968	11,506			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
2 Precept or Rates and Levies	3,806	3,920	114	3.00%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	700	1,615	915	130.71%	YES	Cemetery: £1,371.96 grant aid from North Yorkshire County Council Locality Budget for
4 Staff Costs	1,862	2,693	771	41.41%	YES	budgetted costs (£3000)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	2,106	2,846	740	35.14%	YES	Subscription £80. Cemetery Green Bin £25. Increased costs for Village Grass and Verges Cutting
7 Balances Carried Forward	11,506	11,552			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
8 Total Cash and Short Term Investments	11,506	11,553				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	25	25	0	0.00%	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