

## Explanation of variances – pro forma

Name of smaller authority: [REDACTED] MELLS PARISH COUNCIL  
 County area (local councils and parish meetings only): [REDACTED] SOMERSET 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);
- 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. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	16,803	14,045				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,500	13,000	1,500	13.04%	NO		
3 Total Other Receipts	1,228	4,496	3,268	266.12%	YES		VAT claim £1109 (no VAT claimed in 2021/22). Barn lease fee repayment from Barn Committee £2351.
4 Staff Costs	3,950	4,459	509	12.89%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,536	15,985	4,449	38.57%	YES		3 x dog waste bins and fitting - £1645. Debrillator purchase and fitting - £1783. Triangle of land - planning application and licence fee £333. Phone box refurb - £795
7 Balances Carried Forward	14,045	11,030			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,045	11,030				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	38,000	40,500	2,500	6.58%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)