

## Explanation of variances – pro forma

Name of smaller authority: **Catsfield Parish Council**  
County area (local councils and **East Sussex**

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<br>£ | 2021/22<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures<br>input, <b>DO NOT OVERWRITE THESE BOXES</b>                                                                    | Explanation from smaller authority (must include narrative and supporting figures)                                                                                                                                                                                                    |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 49,522       | 76,838       |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees                                                                     |                                                                                                                                                                                                                                                                                       |
| 2 Precept or Rates and Levies                             | 22,433       | 26,000       | 3,567         | 15.90%        | YES                      |                                                                                                                                                                     | Precept increased to cover the increase in Parish Council expenditure to include tarmacking of recreation ground entrance £3420.                                                                                                                                                      |
| 3 Total Other Receipts                                    | 31,914       | 19,049       | -12,865       | 40.31%        | YES                      |                                                                                                                                                                     | £13,047.33 more CIL monies received in 2020/21 than in 2021/22                                                                                                                                                                                                                        |
| 4 Staff Costs                                             | 8,538        | 7,577        | -961          | 11.26%        | NO                       |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                       |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                       |
| 6 All Other Payments                                      | 18,493       | 23,209       | 4,716         | 25.50%        | YES                      |                                                                                                                                                                     | Memorial Clock purchased £2077.35, rabbit holes filled £280, Harrowing and scarifying of recreation ground £300, donation to SSAA £500, New bin for Village Hall Car Park £384.79, Marquee £782, replacement office furniture £263.97, dog waste dispenser £79, Paper Shredder £32.99 |
| 7 Balances Carried Forward                                | 76,838       | 91,101       |               |               | YES                      | VARIANCE EXPLANATION NOT REQUIRED<br>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                   | 75,958       | 90,477       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                                                                   |                                                                                                                                                                                                                                                                                       |
| 9 Total Fixed Assets plus Other Long Term Investments and | 986,038      | 989,609      | 3,571         | 0.36%         | 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

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

|                                             | £        | £        | £               |
|---------------------------------------------|----------|----------|-----------------|
| <b>Earmarked reserves:</b>                  |          |          |                 |
| Diamond Jubilee Garden                      | 329      |          |                 |
| Play Area Replacement                       | 1600     |          |                 |
| Clerks Gratuity                             | 1467     |          |                 |
| History Group                               | 232      |          |                 |
| Community Benefit Fund                      | 9007     |          |                 |
| Strategic Plan                              | 1000     |          |                 |
| Traffic Calming Project                     | 5634.78  |          |                 |
| CIL                                         | 57718.03 |          |                 |
|                                             |          | 76987.81 |                 |
| <b>General reserve</b>                      | 14113.55 |          |                 |
|                                             |          | 14113.55 |                 |
| <b>Total reserves (must agree to Box 7)</b> |          |          | <b>91101.36</b> |