

Explanation of variances – pro forma

Name of smaller authority:

Sunningdale Parish Council

County area (local councils and parish meetings only):

Berkshire

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:** 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).

	RESTATED		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)
	2019/20 £	2020/21 £					
1 Balances Brought Forward	185,448	315,711				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	Balance brought forward agrees.
2 Precept or Rates and Levies	184,214	192,379	8,165	4.43%	NO		No explanation required.
3 Total Other Receipts	125,667	134,292	8,625	6.86%	NO		No explanation required.
4 Staff Costs	73,873	96,150	22,277	30.16%	YES		The council TUPEd service management employees from a charity the council became Managing Trustee of on 1 January 2020. TUPEd employees joined the council team 1 April 2020 with a payroll of £18,199. The remaining £4,176 increase resulted from additional hours for the existing employees and pay increases in line with NJC payscales and contracts.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		No explanation required.
6 All Other Payments	105,745	113,954	8,209	7.76%	NO		No explanation required.
7 Balances Carried Forward	315,711	432,278			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	See reserves Tab of this workbook.
8 Total Cash and Short Term Investments	310,545	428,353				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,024,171	1,031,740	7,569	0.74%	NO		No explanation required.
10 Total Borrowings	0	0	0	0.00%	NO		No explanation required.

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)