

## Explanation of variances – pro forma

Name of smaller authority: **Kington St Michael Parish Council**  
 County area (local councils and **Wiltshire Council**)

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 (must include narrative and supporting figures)
1 Balances Brought Forward	66,225	74,051				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	30,738	42,993	12,255	39.87%	YES		The Council is needing to take on more maintenance work previously carried out by Wiltshire Council, including grass verge and rights of way cutting/clearance with the budget rising by £2,500.00. Parishioners are requesting a better standard of recreation ground surfaces and associated play area maintenance with the budget rising by £4,000.00. The Village has a high speed traffic problem and following public request included £2,500.00 in the budget for speedwatch devices. The budget provision for two capital projects was increased by £2,000.00 and the remainder of the increase was for budgeting for legal costs associated with Land Registration issues and general administration expenses £1,200.00.
3 Total Other Receipts	22,579	17,143	-5,436	24.08%	YES		The Council received reduced income. The previous year the Council received £22,579.00. This year only £17,143.00. This figure included £7,861.00 Groundwork UK Neighbourhood Plan grant held on behalf of the Nplan Steering Group, £2,000.00 towards play equipment from a community volunteer group and a HMRC VAT refund of £7,282.00
4 Staff Costs	4,688	4,688	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	40,803	30,621	-10,182	24.95%	YES		The majority of the reduction relates to a decrease in Capital Spending during the year reducing from £26,576.00 to £10,354.00. This reduction of £16,222.00 was reduced by an increase Neighbourhood Plan spending of £6,313.00
7 Balances Carried Forward	74,051	98,878			YES	<b>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES</b>	
8 Total Cash and Short Term Investments	74,051	98,878					
9 Total Fixed Assets plus Other Long Term Investments and	101,530	111,884	10,354	10.20%	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