

## Explanation of variances – pro forma

Name of smaller authority: **Warbleton 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;

	2022/23 £	2023/24 £	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	45,727	23,711				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	20,615	23,791	3,176	15.41%	YES	The 22/23 budget was subsidised by using 1000 of general funds in addition to the precept. The council agreed that the 23/24 budget should be wholly funded by precept so as not to depreciate the reserves. The adjusted variance is 2176 so 10.55%	
3 Total Other Receipts	2,694	6,334	3,640	135.12%	YES	The VAT reclaim made for 22/23 and reimbursed 23/24 was higher than usual due to the VAT element of the car park resurfacing works 3498 Without that the variance would be 2836 so 5.27%	
4 Staff Costs	9,581	12,022	2,441	25.48%	YES	On 2nd October 2023 a new clerk was appointed and the previous clerk continued working with them on a reduced hours basis until the end of February 2024. This incurred additional staff costs 1184. Unbudgeted overtime 21 hours was worked between April and October at a cost of 390. Taking these extra costs into account revises the variance to 867 so 9%	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	35,744	19,973	-15,771	44.12%	YES	In 2023 the village car park was resurfaced at Rushlake Green 17493. Taking that extraordinary payment out of the calculations puts the 23/24 year at an increased variance of 1722 so 9.43%.	
7 Balances Carried Forward	23,711	21,841				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,711	21,841				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	83,842	86,234	2,392	2.85%	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