

Explanation of variances – pro forma

Name of smaller authority:
County area (local councils and parish meetings only):

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. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	14,688	16,121				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	11,075	11,400	325	2.93%	NO		
3 Total Other Receipts	6,091	8,200	2,109	34.62%	YES		Contributions towards printing of Aymestrey Matters were higher than last year due to an increase in printing costs resulting in a difference of £29.24. £384.54 less VAT was reclaimed in 2023/24 than in 2022/23. £1070.11 additional funding was received this year from Herefordshire Council, towards drainage projects; the difference relates to varying cost of projects completed. £1060 more donations were received this year towards a defibrillator, no donations were received last year. £334.15 more interest received this year, none was received last year, the account having been opened in April 2023. Total difference £2108.96
4 Staff Costs	4,034	4,284	250	6.19%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,700	16,260	4,560	38.98%	YES		A difference of -£2.92 relates to lower printer ink costs this year. A difference of -£12.69 relates to lower mileage claims this year as fewer journeys were made. A £15.82 increase relates to higher printing costs this year, for Aymestrey Matters. £625.78 more expenditure under IT / Computer (a new laptop purchased £529.99 net and Microsoft 365 purchased for the first time £49.99 net; SLL DV for amyestrey.org had increased by £13, and Authenticated SMTP Access for the website increased by £11.90; Namesco hosting fees increased by £20.90). An increase of £170.06 against Election expenses is as a result of the 2019 election, there being no election expenses the previous year. Subscriptions show a difference of £24.30 (a £30 charge last year for Tree Warden Network not incurred 2023/24; an increase of 71p for Society of Local Council Clerks sub and increase of £53.59 for the Herefordshire Assoc. of Local Councils). Payments under General Powers of Competence show a difference of £2382.77 (£1914.99 more spent in 2023/24 on purchasing a defibrillator and defib pads; -£46.19 less spent on maintenance; anchors for benches and a tree guard being purchased last year and self-healing pin board this year; £58.84 more was spent this year on items for the Commons Group, postage costs incurred last year and items for clearing paths/first aid kit this year; and £600 more was spent this year on the phone box, having it sandblasted and repainted). Donations show an increase of £80 as more was donated to the Parochial Church Council this year towards mowing costs. Audit fees were higher this year by £20; and annual Hall Hire costs increased by £100 for the use of the Parish Hall for meetings. -£32.44 less training was funded in 2023/24, the charge of sessions taken being waived for prompt payment to the Herefordshire Association of Local Councils. Costs for maintaining Public Rights of Way increased by £492.37 (£12.65 more spent on fuel for strimming in 2023/24 and £479.72 more on machinery, due to purchase of new strimmer £562.50 this year as opposed to £82.78 on repairs to strimmer last year). An additional £116.11 spent on Lengthsman tasks this year (tasks and therefore costs vary from year to year). Expenditure refunded under the Herefordshire Council Lengthsman Scheme for drainage works in the Parish; £12.11 more spent this year than last year. £568.78 more VAT this year, due to an increase in payments (e.g. Computer £106 VAT, defibrillator £331 VAT and strimmer £112.50 VAT.) Total differences £4,560.05.
7 Balances Carried Forward	16,121	15,178				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	16,121	15,178				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	7,943	9,518	1,575	19.83%	YES		Disposal old computer -£450; acquisition of new computer £522.99 and defibrillator £1,495. Total difference £1574.99
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable