

## Explanation of variances – pro forma

Name of smaller authority: **Kempford Parish Council**

County area (local councils and): **Gloucestershire**

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	60,022	66,246					
2 Precept or Rates and Levies	23,300	24,160	860	3.69%	NO		
3 Total Other Receipts	126	1,807	1,681	1334.13%	YES		Increase in bank interest from £126 to £755 as a result of higher interest rate. 2 one-off grants totalling £1052 received in year.
4 Staff Costs	6,891	8,914	2,023	29.36%	YES		Increase in hours worked due to workload (531 hrs for year compared to 450 for 2023). Increase in hourly rate following NALC Salary Award notice
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,311	16,919	6,608	64.09%	YES		* Increase in postage & stationery £203 * Increase in grass-cutting cost £1214 due to change in contractor and higher prices plus rectification works * Increase in hall rental cost £210 due to more meetings * Reduction in subscription cost £261 as renewal received after year end * Reduction of maintenance of open spaces cost £1,690 as one-off tree works carried out in 2022/23 * Increase in traffic calming costs £1,300 due to purchase of AutoSpeedWatch cameras and related charges * One off cost £2,400 for Village Hall maintenance in 2023/24 * One off cost £1145 for play equipment repairs in 2023/24 * One off purchase of new play & recreational equipment £1199 in 2023/24 * One off cost £705 for churchyard maintenance in 2023/24 * Increase in cost £190 of producing parish newsletter due to change of printer
7 Balances Carried Forward	66,246	66,380				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	65,178	65,236				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	20,358	27,230	6,872	33.76%	YES		Purchase of new assets - play & recreational equipment £1,199 + Autospeedwatch camera equipment £751. Additional Autospeedwatch equipment & mobile VAS sign £4217 (no financial transactions as equipment gifted by Gloucestershire County Council) and new noticeboard £705
10 Total Borrowings	0	0	0	0.00%	NO		

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)**