

Explanation of variances – pro forma

Name of smaller authority: Brundall Parish Council
County area (local councils and Norfolk)

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).

	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	650,637	285,124				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	137,750	149,880	12,130	8.81%	NO		
3 Total Other Receipts	991,788	513,259	-478,529	48.25%	YES		Interest: 2022-23 £5789, 2023-24 £4536. CIL: 2022-23 £341660, 2023-24 nil. S106: 2022-23 £612106, 2023-24 nil. Donations: 2022-23 £25, 2023-24 nil. Grants (General): 2022-23 £2600, 2023-24 £4519. Grants (Project specific): 2022-23 nil, 2023-24 £488110. Allotment rents: 2022-23 £2193, 2023-24 £2492. Cemetery: 2022-23 £11567, 2023-24 £3055. Other: 2022-23 £12268 (legal expenses reimbursement £10911, bench £575, insurance claim £782), 2023-24 £6967 (donation £80, bench maintenance £150, recharge of electricity £6737).
4 Staff Costs	70,036	67,559	-2,477	3.54%	NO		
5 Loan Interest/Capital Repayment	0	4,187	4,187	#DIV/0!	#DIV/0!	#DIV/0!	
6 All Other Payments	1,425,015	602,245	-822,770	57.74%	YES		S106: 2022-23 £1081219, 2023-24 nil. CIL: 2022-23 £267237, 2023-24 £8642. Pavilion build: 2022-23 nil, 2023-24 £528603. Repairs & Maintenance Land Management: 2022-23 £2295, 2023-24 £1686. Repairs & Maintenance Cemetery: 2022-23 £3286, 2023-24 £1111. Repairs & Maintenance Countryside Park: 2022-23 £1545, 2023-24 £630. Repairs & Maintenance Cremer's: 2022-23 £9815, 2023-24 £1022. Repairs and Maintenance Church Fen: 2022-23 £1349, 2023-24 £3803. Professional fees: 2022-23 £10659, 2023-24 £1825. Insurance: 2022-23 £1759, 2023-24 £1395. Audit fees: 2022-23 £1688, 2023-24 £2225. Projects: 2122-23 £409, 2023-24 £9938. Play equipment: 2022-23 £4968, 2023-24 £0. Mileage: 2022-23 £409, 2023-24 £240. Stationery: 2022-23 £344, 2023-24 £82. Telephone: 2022-23 £476, 2023-24 £638. Streetlight electricity: 2022-23 £2848, 2023-24 £2592. Sports Hub (3G pitch) electricity: 2022-23 nil, 2023-24 £6461
7 Balances Carried Forward	285,124	274,272			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	186,485	95,294				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	613,083	412,266	-200,817	32.76%	YES		Lease of 3G pitch to Brundall Community Leisure £200,003. Disposal of wooden sleepers £164. Removal of duplicate entry on Asset Register - football goals £600.
10 Total Borrowings	191,876	0	-191,876	100.00%	YES		The CIL loan taken out in order to facilitate the building of a 3G sports pitch was reduced by the District Council from CIL receipts and the final amount and interest was paid off.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable