

Explanation of variances – pro forma

Name of smaller authority: **Kingston (near Lewes) Parish Council**

County area (local councils and **East Sussex County 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:** 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).

	2019/20 £	2020/21 £	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	139,120	292,799				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	49,759	50,000	241	0.48%	NO		
3 Total Other Receipts	180,670	9,425	-171,245	94.78%	YES		In 2019/2020 the council received extraordinary funds of £170,000 from an easement agreement. The council also received a legacy donation £1,000.
4 Staff Costs	7,300	7,841	541	7.41%	NO		
5 Loan Interest/Capital Repayment	18,989	12,659	-6,330	33.34%	YES		In 2019/2020 three PWLB loan repayments of 6339 were charged during that financial year 18989, (rather than the usual two 12659). This was due to how the banking days fell.
6 All Other Payments	50,461	29,676	-20,785	41.19%	YES		During 2019/2020 one off payments were made as follows (which would not be repeated in 2020/2021): 15,837 from capital reserves towards the refurbishment of the parish hall; 1,520 retrospective payment from general reserves toward the set up costs of the community pavilion website; 1174 second half payment of fee for a Community Housing Survey carried out the previous year; 1560 for maintenance and clearance works to fallen trees on the Village Green; 766 toward a motorised shutter for the community pavilion kitchen to ease use by volunteers.
7 Balances Carried Forward	292,799	302,048			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	292,799	298,195				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	510,205	510,205	0	0.00%	NO		
10 Total Borrowings	231,204	228,975	-2,229	0.96%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable