

Explanation of variances – pro forma

Name of smaller authority: **Long Man 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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,032	11,171				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,451	12,215	2,764	29.25%	YES	The 23/24 budget was calculated on a 12% inflation basis. In addition the budget for staff costs was also increased to include the maximum hourly rate of 17.10 ready for the recruitment of a new clerk. This was in contrast to the outgoing clerk's wages at 12.45 an hour and would mean an annual wages difference of 1682 which accounts for 17.8% of the variance.	
3 Total Other Receipts	250	1,413	1,163	465.20%	YES	In 22/23 the only receipt was an insurance refund of 250. In 23/24 the council received 219 vat reclaim plus 1194 of CIL funds.	
4 Staff Costs	4,606	6,601	1,995	43.31%	YES	A new Clerk was appointed in February 23 at a higher pay level per hour 17.10, than the previous clerk per hour 12.45. In addition the annual pay award was back dated to 1 April 23 lifting the wage hourly rate by 1 for the year to 18.10.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,956	6,982	2,026	40.88%	YES	There were the following three extraordinary payments 23/24; Council laptop, software and security 468, set up new and compliant website and first year maintenance 1115, election costs 1076. Taking these out of the calculation the years payments were 4323 - so 633 less than 22/23	
7 Balances Carried Forward	11,171	11,216				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,171	11,216				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	12,952	15,969	3,017	23.29%	YES	The 23/24 asset list has been updated to include an additional bus shelter which was replaced after being demolished by a vehicle 3342. It also removes a broken bench -322.	
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable