

## Explanation of variances – pro forma

Name of smaller authority:

**Upton Bishop Parish Council**  
Herefordshire County

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	21,692	28,219				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	18,626	18,626	0	0.00%	NO		
3 Total Other Receipts	32	6,269	6,237	19490.63%	YES		Lengthsman Grant £4,288 in 2023/24 (nil in 2022/23); VAT reclaimed £1,863 (nil in 2022/23)
4 Staff Costs	0	0	0	0.00%	NO		
5 Loan Interest/Capital Repayment	3,438	3,438	0	0.00%	NO		
6 All Other Payments	8,693	28,620	19,927	229.23%	YES		Costs related to dispute £14,427 in 2023/24 (£2,460 in 2022/23). Lengthsman £5,844 in 2023/24 (£1,440 in 2023/24). Temporary clerk £3,406 in 2023/24 (£2,290 in 2022/23). Laptop £609 (including H/W cost of £349 - one off replacement cost for previous laptop which had broken in 2023/24)
7 Balances Carried Forward	28,219	21,056				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	28,129	21,056				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	27,727	27,406	-321	1.16%	NO		
10 Total Borrowings	3,320	0	-3,320	100.00%	YES		Public Works Loan Board repaid in 2022/23.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable