

Explanation of variances – pro forma

Name of smaller authority: CLEHONGER PARISH COUNCIL

County area (local councils and parish meetings only): HEREFORDSHIRE

Please provide **full explanations, including numerical values**, for the following:

- 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 if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2021/22 £	2022/23 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	22800	22800	NIL	/	/
Box 3 Total other receipts	1772	3582	+1810	50%	VAT refund - inflated income
Box 4 Staff costs	8345	9691	+1346	13.8%	2 increments + year back dated pay award.
Box 5 Loan interest/ capital repayments	0	0	0	0	/
Box 6 All other payments	25770	12926	-12844	99%	21/22 saw purchase of play equipment with net value £12844
Box 9 Total fixed assets & long term investments & assets	41287	55708	+14421	26%	Increase due to new play equipment value added to assets.
Box 10 Total borrowings	0	0	0	0	/
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				