

**Explanation of variances – pro forma**

Name of smaller authority: **Easington Parish Council**  
 County area (local councils): **East Ayrshire 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).

	31/03/2020 £	31/03/2021 £	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	20,495	9,326				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,000	14,000	2,000	16.67%	YES	Precept had to increase as the Budgeted Expenditure for the Parish Council was more than the Precept, taking into account increased Staff Costs/Groundwork and general increases	
3 Total Other Receipts	832	1,500	668	80.29%	YES	£600 received in Grants for - Foodbank, and subsequently paid out - see Payments. And Allotment Rent for year 2021/2022 received in this year £50	
4 Staff Costs	6,838	7,223	285	4.11%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	17,063	9,465	-7,598	44.53%	YES	In the Year 2019 /2020 - £10410 was provided in Grants to Local Charities as part of the Enhancement Fund which the PC were Administering	
7 Balances Carried Forward	9,326	8,138			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,326	8,138				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	23,000	70,546	47,546	206.72%	YES	Full Audit done of PC Property and the following additional items have now been included - Citizen Link Kiosk £20,000, BT Phone Box £6900, 1 Defib £1500, IT Equipment £900, Bus Shelter £6,000 and 22 Seats at £500 Per Seat to replace	
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable