

Explanation of variances – pro-forma for local councils

Burn Parish Council

The JPAG 'Practitioners' Guide' (paragraph 2.15 onwards) provides guidance on explaining significant variances. Please provide explanations for the following:

- Variances of more than 15% between totals for individual boxes (except variances of less than £200)
- If the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Section 1	2021/22 £	2022/23 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>precept</i>	13614	14668	1054	7.74%	
Box 3 <i>Other receipts</i>	865	5395	4530	524%	Grant 3000 VAT refund 1530
Box 4 <i>Staff costs</i>	5737	5788	51	0.89%	
Box 5 <i>Loan Interest/ Capitol repayments</i>	0	0	0	0%	
Box 6 <i>Other payments</i>	9920	23340	13420	135%	ANPR system 9594 Increased storage charge 2450 Heavy duty gazebo 902 Cemetery improvements 423 Increased staff cost 51
Box 9 <i>Fixed assets & long term assets</i>	57151	57151	0	0%	
Box 10 <i>Borrowings</i>	0	0	0	0%	
Explanation For 'high' reserves	Box 7 is more than twice Box 2 because:				

AW / IA