

**Explanation of variances – pro forma**

Name of smaller authority: **SPALDINGTON PARISH COUNCIL**  
 County area (local councils and): **EAST RIDING OF YORKSHIRE 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 2021/22: 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).

	2020-21 £	2021-22 £	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	5,939	6,730								Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,900	10,000	2,100	26.58%	0	1	1	YES		The Precept rose from £7,900 to £10,000 to cover the increase in clerking costs which rose by £2,425 as the Clerk. This was because the Clerking cost was for a full year for 2021/22 whereas in 2020/21 the Clerking expenditure only covered approximately six months. In addition the Council recognised that they needed to have extra resources to pay for the estimated £9.5k External Auditor investigation cost.	
3 Total Other Receipts	7,236	7,721	485	6.70%	0	1	0	NO			
4 Staff Costs	1,349	3,774	2,425	179.76%	0	1	1	YES		The cost for the clearing increased as the Clerking cost was for a whole year in 2021/22, whereas in 2020/21 the clerking role was a voluntary role for six months. In addition there has been over £1,000 in overtime costs due to issues such as complaints needing investigation, significant correspondence and the need to review and rewrite policies.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			
6 All Other Payments	12,996	11,322	-1,674	12.88%	1	0	0	NO			
7 Balances Carried Forward	6,730	9,355						NO	VARIANCE EXPLANATION NOT REQUIRED		
8 Total Cash and Short Term Investments	6,730	9,355							VARIANCE EXPLANATION NOT REQUIRED		
9 Total Fixed Assets plus Other Long Term Investments and Assets	5,719	5,324	-395	6.91%	1	0	0	NO			
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO			
Rounding errors of up to £2 are tolerable											
Variances of £200 or less are tolerable											
BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)											
	1825	5939									
	25959	7900									
	1899	7236.09									
	0	1348.64									
	0	0									
	23744	12995.47									
	5939	6730.98									
	5939	6731									
	6469	5719									
	0	0									

<b>Explanation for 'high' reserves</b>				
(Please complete the highlighted boxes.)				
Box 7 is more than twice Box 2 because the authority held the followin				
			£	£
				£
<b>Earmarked reserves:</b>				
Reserve 1				
Reserve 2				
Reserve 3				
Reserve 4				
Reserve 5				
Reserve 6				
Reserve 7				
				0
<b>General reserve</b>				
				0
<b>Total reserves (must agree to Box 7)</b>				<b>0</b>