

## Explanation of variances – pro forma

Name of smaller authority: **Lower Peover Parish Council**  
 County area (local councils are): **Cheshire West and Chester/Cheshire East**  
**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).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	12,488	11,985				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,250	8,350	1,100	15.17%	YES		Parish Council resolved to increase the precept
3 Total Other Receipts	582	0	-582	100.00%	YES		No grant or other income was received in 2020/21
4 Staff Costs	3,409	4,072	663	19.45%	YES		Parish Clerks hours were increased in 2021/21
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,926	3,578	-1,348	27.37%	YES		Project expenditure slipped as a result of Coronavirus
7 Balances Carried Forward	11,985	12,685			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,985	12,685				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	12,245	12,245	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

**Rounding errors of up to £2 are tolerable**

**Variances of £200 or less are tolerable**