

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: BROOKLAND PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	12,870	12,870	—	N/A
Box 3 <i>Other income</i>	3,182	21,386	+ 18204	CIL INCOME FROM DISTRICT + £19,221 CEMETERY INCOME DOWN - £775 VAT RECOVERED DOWN - £402 GRANT INCOME UP + £160
Box 4 <i>Staff costs</i>	3,719	4,322	+ 603	BACKDATED CLERKS SALARY REVIEW + 603
Box 5 <i>Loan interest/ capital</i>	0	0	—	
Box 6 <i>Other payments</i>	13,118	21,105	+ 7,987	HIGHWAYS CONSULTANCY + £4,100 VILLAGE SIGN + £4,130

Box 7 Balances carried forward	52,921	61,750	+	8,829	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 Fixed assets & long term assets	133,713	139,926	+	6,213	<p>Explain <u>all</u> movements in this category and not just those above 15% AED</p> <p>+ £845</p> <p>VILLAGE SIGN (EXC. DEL) + £3950</p> <p>LITTER BIN HIGH ST + £290</p> <p>POSTS + CHAINS + £746</p> <p>TABLES + CHAIRS + £382</p>
Box 10 Total borrowing	0	0	0		