

## Explanation of variances – pro forma

Name of smaller authority: **St Germans Parish Council**  
 County area (local councils and parish meetings only): **Cornwall**

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).

	Yr ending 31 Mar 2020 £	Yr ending 31 Mar 2021 £	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	142,474	159,446					
2 Precept or Rates and Levies	55,474	55,474	0	0.00%	NO		
3 Total Other Receipts	10,225	16,239	6,014	58.82%	YES	The burial ground income was £657 higher this year than previous. Grants were £2864 higher then previous due to S.106 receipts. We were also in receipt of CIL payments this year of £3000	
4 Staff Costs	12,661	13,603	942	7.44%	NO		
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	36,066	30,839	-5,227	14.49%	NO		
7 Balances Carried Forward	159,446	186,717			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	159,446	186,717				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	208,712	209,098	386	0.18%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable