

Explanation of variances – pro forma

Name of smaller authority: **East Worlington Parish Council**

County and local council and pre: **Devon DV 0148**

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);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual preceptuates & fees value (Box 2).

	2018/19 £	2019/20 £	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	4,646	5,076				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,100	3,500	400	12.90%	NO		
3 Total Other Receipts	474	417	-57	12.03%	NO		
4 Staff Costs	1,480	1,669	189	12.77%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,064	3,747	2,083	125.18%	YES		Decrease in administration expenses (£25); decrease in donations given (£47); increase in insurance premium £12; increase in audit fees £50; increase in subscriptions due to two year's being paid in the same year because of the way the invoices were prepared £41; decrease in Annual Parish Magazine expenses (£36); increase in VAT paid £372; decrease in Section 137 payments (£40); no donation given to Witheridge Magazine last year (£100); increase in training expenses £58; purchase of defibrillator £1,800; tapered rounding (£2); £2,083.
7 Balances Carried Forward	5,076	3,577			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	5,076	3,577				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	252,738	252,738	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

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It should be completed on the basis of the accounting records maintained on the accruals basis, and should be completed on the cash receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be deducted from the cash balance. Figures should be given in full.

Name of smaller authority:		Easst Worlington Parish Council	
County area (local councils and parish meetings only):		Devon	
Financial year ending 31/03/2020			
Prepared by (Name and Role):		Mrs S Squire. Parish Clerk / Responsible Financial Officer	
Date:		23/07/2020	
Balance as per bank statements as at 31/03/2020			
	Lloyds Bank	Treasurers Account	4,982.5
	Lloyds Bank	Savings Account	1,000.0
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			5,982.5
Petty cash float (if applicable)			
Less any unrepresented cheques as at 31/03/2020			
	595		(197.44)
	596		(48.40)
	597		(2,160.00)
	item 4		
[add more lines if necessary]	item 5		
	item 6		
	item 7		
	item 8		
			(2,405.84)
Add: any un-banked cash as at 31/3/xx			
			-
Net balances as at 31/03/2020 (Box 8)		3,576.6	