

## Explanation of variances – pro forma

Name of smaller authority: **Calne Without Parish Council**  
County area (local councils and Wiltshire

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 onwards:** 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).

	2021/22 £	2022/23 £	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	162,892	283,208				required - Balance brought forward does not agree, query this	credit card balance of -183.22 not accounted for in last years stated balances.
2 Precept or Rates and Levies	29,682	30,633	951	3.20%	NO		Precept 2021/22 £29682, Precept 2022/23 £30633, Variance £30633- £29682 = £951 Increase in 2022/23 to fund the ongoing running and maintenance costs of projects being implemented, Contracted costs increasing.
3 Total Other Receipts	121,666	13,130	-108,536	89.21%	YES		CIL payments received £7476.12 (20/00480/FUL £4036.98 and 19/03101/FUL £3439.14) £1439.09 interest payments £4214.88 vat claim
4 Staff Costs	10,932	13,873	2,941	26.90%	YES		Variance due to staff pay review increasing SCP from 12- 20 and increasing contracted hours of clerk from 13 to 15hours per week.
5 Loan Interest/Capital Repayment	0		0	0.00%	NO		
6 All Other Payments	19,916	53,783	33,867	170.05%	YES		Payments made in 2021/2022 include Clerk expenses and payroll £891, Audit fees £380, Petty Cash, 113.89, Insurance 780.14, Donations £1982.72 (including grant to Inspire magazine £200, defibrillator maintenance £350, sustainable Calne £50, Wiltshire Climate Alliance £50, Friends of the Earth £50, Derry Hill Youth Club £416.79, derry hill and Studley gardening club £360, Derry Hill School Council grant £505.99 ) Hall hire £268.59, Election Costs £617.94, Website transparency and IT services £4902.35, Training £1366.59, Projects £2408.63, Miscellaneous £4113.21 and VAT of £2090.72 a total of £20099 Payments made in 2022/2023 include payroll £162 Audit fees £595, Petty Cash, 132.98, Insurance 712.28, Donations £21290.17 (including grant to Bowood carving club £250, Calne community nature reserve £300, Calstone wellington access group 471.94, Cherhill scouts group £960, defibrillator maintenance £750, friends of derry hill school £4000, rub a dub preschool £6000, commemorative stone £1264, thermal imaging cameras £378, floral tribute £30, studdle methodist church hall improvements £2030, the villages magazine £220, Calne tennis club £650, Lansdown hall £2000, litter picking kit £208.29, grant to inspire magazine £360, Cherhill village hall £950 ) Hall hire £530.80, Website transparency and IT services £3218.71 Training £418.45, Projects £19195.02, Miscellaneous £3850.40 and VAT of £3839.21 a total of £53783.02. Variance 2021/22 to 2022/23 £20099-£53783.02 = £33684.02 The increased spending in 2022/23 follows increased engagement with locals encouraging grant applications and progression with projects started in 2021/22
7 Balances Carried Forward	283,392	259,315			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	283,392	259,315				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	27,436	33,120	5,684	20.72%	YES		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1 Payments approved by Council resolution and contracts let but billing yet to take place for Road Safety Feasibility Study Phase 2 £1380	1380		
Reserve 2 Projects approved at Council but not yet let: Quemerford Kissing gate (£400), Purchase of tools for footpaths working group (£472.81), Purchase of new noticeboards (£1700) River	11537.81		
Reserve 3. Reserve held against possible election costs.	5000		
Reserve 4. Funds held from grant given to the Council by Sun Edison Solar energy supplier in 2015 can only be spent in line with the grant conditions given in the letter dated 8/01/2015	9912.63		
Reserve 5 Funds held from Community Infrastructure Levy Payments, can only be spent according to CIL regulations as set out in Government legislation and the Parish Council Policy statement. Funds to be spent by April 2024 to December 2026.	200155.61		
Reserve 6			
Reserve 7			
		227986.05	
<b>General reserve</b>	31329.76		
		31329.76	
<b>Total reserves (must agree to Box 7)</b>			<b>259315.81</b>