

### Explanation of variances – pro forma

Name of smaller authority:

County Area (and county) and date: **Westminster**

Insert figures from Section 2 of the AAR to all E2E 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 bases (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 relatives on the next tab if the total exceeds Box 7 figure 9 more than twice the annual procurement & sales value (Box 2)

	2020/21	2021/22	Variance	Variance	Explanation Required?
	£	£	£	%	
1 Balances Brought Forward	68,117	78,591			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Receipt or Rates and Levies	90,000	90,000	0	0.00%	Explanation of % variance from PTF opening balance not required - Balance brought forward agrees
3 Total Other Receipts	15,273	7,935	-7,338	-48.09%	£10,000 Covid Grant in 20/21 - £2,366 CIL Mearns in 20/21/22
4 Staff Costs	17,291	24,098	6,708	38.87%	Increase of working hours x 4 plus 50% increment plus 1.5% back pay to 01/04/21
5 Loan Interest/Capital Repayment	0	0	0	0.00%	
6 All Other Payments	27,828	48,148	10,850	29.40%	Additional unanticipated and unbudgeted expenditure - £800 Pension payment for previous employee £800 plus repairs to Public Toilets due to vandalism - £700 Car Park work £500 Church Clock Repairs £800 Overall Village Improvements £3,600 and £3,500 Churchard Wall
7 Balances Carried Forward	78,591	64,189			VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	78,591	64,189			VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments at	964,294	881,914	-2,880	-0.33%	
10 Total Borrowings	0	0	0	0.00%	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Bank reconciliation – example

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority:

Bleadon Parish Council

County area (local councils and parish meetings only):

North Somerset

Financial year ending 31 March 20xx

Prepared by (Name and Role):

Bruce Poole Parish Clerk & RFO

Date:

24/02/2022

	£	£
<b>Balance per bank statements as at 31/3/22</b>		
<i>e.g</i> Current Account	8,156.82	
High Interest Account	56,663.20	
Building Society Premium Account		
		<hr/>
		64,820.02
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/22 (normally only current account)		
Cheque number		
895	264.00	
896	145.20	
897	71.88	
951	150	
		<hr/>
		631.08
Add: any un-banked cash as at 31/3/22		
<i>e.g</i> Allotment rents banked 30/3/xx (but not credited until 2 April)		-
		<hr/>
<b>Net balances as at 31/3/22 (Box 8)</b>		<b><u>64,188.94</u></b>

## INTERNAL AUDITOR'S ANNUAL REPORT

Year ended 31 March 2022

Bleadon Parish Council

Objective	Explanation
F	No petty cash held
K	The authority did not certify itself as exempt from limited assurance review in 2020/21
L	The Council is not required to comply with the Transparency Code for Smaller Authorities 2014

Bridget.C.Bowen FCA  
Internal auditor

11-Jun-22