

**Explanation of variances – pro forma**

Name of smaller authority: **Ashton (Higham) Parish Council**  
 County area (local council): **Hertfordshire**

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 precept/ates a (Box 2).

	20xx/xx £	20xx/xx £	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	7,489	7,120	369	4.90%	no		
2 Precept or Rates and Levies	4,650	7,398	2,738	58.86%	YES	Precept had been increase to reflect that in clerk's salary 2019 (£2918) and costs of defibrillator (£1218) and installation of SPD bases (£562)	
5 Loan Interest/Capital Repayment	0	352	352		YES	£352 is income tax refund, which is not applied for every year	
4 Staff Costs	2,918	2,918	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,100	5,141	3,041	144.81%	YES	Extra expenditure in assessment and installation of SPD bases (£918) and defibrillator costs (£1218)	
7 Balances Carried Forward	7,120	6,801	319	4.50%	no	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,120	6,801	319	4.50%	no	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	0	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