

## Explanation of variances – pro forma

Name of smaller authority:

Seaton  
Devon

County area (local councils and parish meetings only):

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<br>£ | 2022/23<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b> | Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )  |
|---|--------------|--------------|---------------|---------------|--------------------------|---|--|
| 1 Balances Brought Forward                                | 292,542      | 356,583      |               |               |                          |   |  |
| 2 Precept or Rates and Levies                             | 356,939      | 389,187      | 32,248        | 9.03%         | NO                       |   |  |
| 3 Total Other Receipts                                    | 43,339       | 53,245       | 9,906         | 22.86%        | YES                      |   | The Council's overall 'Other receipts' for 2022/23 increased by £9,906 over the previous year. In 2022/23 the Council received a one-off £12,000 licence fee from a third party as a fee for permitting them to locate a data cabinet on the Council's land, which was £11,000 more than had been received in 2021-22 for the use of the Council's land and this provides the overall reason for the variance. Whilst there are other small variations up and down in different budget lines which account for the remainder, this explains the reason for the substantive variance. |
| 4 Staff Costs   | 150,374      | 198,456      | 48,082        | 31.97%        | YES                      |   | In April 2022, the Council recruited an additional member of staff, and the salary, employer NIC and LGPS contributions account for the substantive part of the variance. The remainder relates to the national pay award made to all staff in 2022/23 which, in total, amounted to £8,480.  |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |   |  |
| 6 All Other Payments                                      | 185,863      | 191,187      | 5,324         | 2.86%         | NO                       |   |  |
| 7 Balances Carried Forward                                | 356,583      | 409,372      |               |               | NO                       | VARIANCE EXPLANATION NOT REQUIRED   |  |
| 8 Total Cash and Short Term Investments                   | 349,933      | 395,579      |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED   |  |
| 9 Total Fixed Assets plus Other Long Term Investments and | 353,437      | 362,284      | 8,847         | 2.50%         | 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