

Explanation of variances – pro forma

Name of smaller authority: **Allendale Parish Council**

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);
- 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).

	2017/18 £	2018/19 £	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	56,129	50,219				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	36,000	38,000	2,000	5.56%	NO		
3 Total Other Receipts	9,446	6,610	-2,836	30.03%	YES	The decrease is due to: a) a £1,068 reduction in income from the Cemetery and b) a one off trees and hedgerows grant of £689 being paid in FY 2017/2018 but not in FY 2018/2019 and c) the VAT refund for FY 2018/19 being £765 less than that paid in FY 2017/2018 and d) no assets being sold in FY 2018/19 (£315).	
4 Staff Costs	6,591	6,176	-415	6.29%	NO		
5 Loan Interest/Capital Repayment	2,914	2,914	0	0.01%	NO		
6 All Other Payments	41,851	26,902	-14,949	35.72%	YES	The decrease is due to: a) paying overall less (£5k) for grass cutting in FY 2018/19 due to a dry summer and therefore less grass growth as well as paying for one year's cemetery grass cutting costs when in the previous year we paid for two years and b) paying for the installation of speed activation signs at a cost of £7k in FY 2017/18 but no such costs in FY 2018/19 and c) the annual costs of taking out a lease on a new grass mower was £1.5k less in FY 2018/19 than in FY 2017/18 and d) paying for a new laptop (£749) in FY 2017/18 but not in FY 2018/19 and e) paying towards a new fence and hedge at the cemetery in FY 2017/18 but not in FY 2018/19.	
7 Balances Carried Forward	50,219	58,838			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	50,219	58,838				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	11,267	14,882	3,615	32.08%	YES	a) an Iseki mower valued at £3,100 being missed off the asset register and b) purchase of two mowers and strimmers at total cost of £515	
10 Total Borrowings	7,575	5,257	-2,318	30.60%	YES	The decrease is due to reducing our Cemetery loan according to the terms of the agreement.	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable