

Explanation of variances – pro forma

Name of smaller authority: **DALSTON PARISH COUNCIL**

County area: **CUMBRIA**

Insert figures from Section 1 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	52,891	51,259				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	60,800	65,478	4,678	7.69%	NO		
3 Total Other Receipts	31,807	41,474	9,667	30.39%	YES		The Parish Council operates the cemetery in Dalston. In 2017/18 the income from the cemetery for burials, sale of grave spaces, permission to erect headstones and inscriptions was £7,575. In 2018/19 this was £12,625, an increase of £5,050. In addition as the burial authority we receive a concurrent services grant if the cemetery returns a deficit. The grant received in 2017/18 was £1,097 compared to £2,163 for 2018/19. An increase of £1,066. The Parish Council rent out a flat above the Council office and a cottage attached to the office. In 2017/18 the cottage was vacant for the first 4 months of the year whilst it was refurbished. The rental income from the cottage is £520 pm. During 2018/19 the property was fully let and therefore rental income was increased by £2,080. Building Society interest received for balances on the 30 day notice account was £740 in 2017/18 and £1,071 in 2018/19. An increase of £331. £680 of Grants were received towards traffic counts conducted in the Parish.
4 Staff Costs	20,721	21,833	1,112	5.37%	NO		
5 Loan Interest/Capital Repayment	5,984	5,984	0	0.00%	NO		
6 All Other Payments	67,534	71,975	4,441	6.58%	NO		
7 Balances Carried Forward	51,259	58,419			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	74,158	86,047				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	443,348	446,594	3,246	0.73%	NO		
10 Total Borrowings	79,803	76,115	-3,688	4.62%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable