

Explanation of variances – pro forma

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

County area (local councils and): **Cumbria**

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).

	2018/19 £	2019/20 £	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	51,259	58,419					
2 Precept or Rates and Levies	65,478	73,108	7,630	11.65%	NO		
3 Total Other Receipts	41,474	67,384	25,910	62.47%	YES		A loan was received from the Public Works Loan Board for £25,000 to part finance the purchase of land used as a public car park in the village. Income from running the Cemetery was £7,065 more than last year as there were more gravespaces sold and full body burials rather than cremated remains interments. The rental property was vacant for over 3 months and was eventually let at £20 per month less than the previous tenant paid. This resulted in rental income being £1,528 less than the previous year. Donations were down from last year towards the Village Entry into Britain in Bloom and Cumbria in Bloom by £2,687. Grants were harder to obtain from the City & County Council so grant income was down by £980. The CTRS grant ceased in 2018/19 which was £984 in that year.
4 Staff Costs	21,833	24,800	2,967	13.59%	NO		
5 Loan Interest/Capital Repayment	5,984	8,520	2,536	42.38%	YES		The increase is due to repayments on an additional loan of £25,000 repayable over 10 years taken out with The Public Works Loan Board at the start of August 2019 to part finance the purchase of the public car park land in the village.
6 All Other Payments	71,975	116,308	44,333	61.59%	YES		£961. An additional £647 was spent on signs and hedgecutting on the car park after we acquired it. The desktop and laptop computers had to be replaced at a cost of £1,447 as the old ones were out of date for successfully running our website. Changing telephone & broadband supplier from BT to Onecom on a fixed monthly rate saved £758. There was £5,322 less spent on parish general maintenance work. 2019 year had incurred costs of £1,040 to replant a hedge, £1,600 to stabilise trees on the riverbank, £1,170 for grasscrete grids in the carpark and £1,425 for a new noticeboard in the center of the village as the previous one had become too small. These were one-off costs. There was £3,018 less spent on property maintenance. 2019 had one off costs of £658 to replace a gas fire with electric heaters as the gas fire was unsafe. Painting of the meeting room after fire replaced £360, the office door was replaced and needed painted along with the entrance porch which was £595. Blocked drains and gutter cleaning was £481 and a new shower was fitted in the rented property which was £250 and a new sign for the office was £500. There were no similar items in 2020 year.
7 Balances Carried Forward	58,419	49,283			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	86,047	72,406				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	446,594	500,276	53,682	12.02%	NO		Majority is the purchase of the Car park £50,000 and the computer equipment £1,447
10 Total Borrowings	76,115	94,962	18,847	24.76%	YES		Additional loan of £25,000 less capital repayments

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable