

Explanation of variances – pro forma

Name of smaller authority:

Dalston Parish Council

County area:

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);

• **New from 2020/21:** 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).

| | 2019/20 £ | 2020/21 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (<u>must include narrative and supporting figures</u>) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|---|
| 1 Balances Brought Forward | 58,419 | 49,283 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 73,108 | 76,032 | 2,924 | 4.00% | NO | | |
| 3 Total Other Receipts | 67,384 | 47,330 | -20,054 | 29.76% | YES | | A loan was received in 2019/20 from the Public Works Loan Board of £25,000 to part finance the purchase of land used as a public car park. The income from the cemetery was £11,503 less in 2020/21 than the previous year as burials reduced during the lockdown. This reduced income by a total of £36,503. Against this £10,000 was received in the 2020/21 year from the Government Small Business Grant Fund for Coronavirus and the final £7,139 balance of section 106 money was received from a housing development which is to be used to maintain childrens play areas. Bank interest received was £783 less than the previous year. |
| 4 Staff Costs | 24,800 | 26,473 | 1,673 | 6.75% | NO | | |
| 5 Loan Interest/Capital Repayment | 8,520 | 8,660 | 140 | 1.64% | NO | | |
| 6 All Other Payments | 116,308 | 62,717 | -53,591 | 46.08% | YES | | The main reason for the reduction is the purchase of the car park in 2019/20. The land was £50,000 with associated legal fees of £961 and hedge cutting and signage of £647. A further £1,447 was spent on a new computer and laptop in 2019/20 to enable the parish Council website to be updated and £2,724 was spent to Tarmac a section of road. Also in line with the reduction in income from the cemetery in 20/21 the gravedigging expenditure was down by £1,800. This accounts for a total reduction in expenditure of £55,779. In 2020/21 the boiler was replaced in the rented out property for £1,690, and a new noticeboard for the Parish Council office cost £1,239. There were savings for heat, light & stationery of £463 due to the clerks working from home during lockdown but £102 additional costs for Zoom subscription. |
| 7 Balances Carried Forward | 49,283 | 74,795 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 72,406 | 102,503 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 500,276 | 500,995 | 719 | 0.14% | NO | | |
| 10 Total Borrowings | 94,962 | 88,668 | -6,294 | 6.63% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable