

### Explanation of variances – pro forma

Name of smaller authority: **Borrowdale Parish Council**  
 County area (local councils and parishes): **Allerdale**

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).

	18/19 £	19/20 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	<b>7,894</b>	<b>10,347</b>				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	<b>6,206</b>	<b>6,826</b>	620	9.99%	NO		
3 Total Other Receipts	<b>4,137</b>	<b>442</b>	-3,695	89.31%	YES		In 18/19 Borrowdale Parish Council received a number of one off grants, that therefore were not received again in 19/20. These included a £2706 grant for the purchase of a defib, £1,485 grant for initial land surveys for a possible Community Housing Project, and £250 for the purchase of a projector for the viewing of electronic planning documentation.
4 Staff Costs	<b>2,609</b>	<b>3,548</b>	939	35.99%	YES		The Clerks salary increased in 19/20 from SCP 15 to SCP 22 an increase of £570. Additionally a back dated balancing payment of £229 was paid to the Clerk in May 2019 (to cover the statutory salary increase over the past 3 years-- Rolled forward due to the minor amounts involved). This has also increased the PAYE by £188.
5 Loan Interest/Capital Repayment	<b>0</b>	<b>0</b>	0	0.00%	NO		
6 All Other Payments	<b>5,281</b>	<b>1,370</b>	-3,911	74.05%	YES		As per box 3 above, in 18/19 a number of one of grants were received and then spent within the financial year. £2521 Defibrillator purchase, £1620 invoice for the initial studies on the possible community housing site.
7 Balances Carried Forward	<b>10,347</b>	<b>12,697</b>			NO	<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
8 Total Cash and Short Term Investments	<b>10,347</b>	<b>12,697</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments and As	<b>19,525</b>	<b>19,525</b>	0	0.00%	NO		
10 Total Borrowings	<b>0</b>	<b>0</b>	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable