

Explanation of variances – pro forma

Name of smaller authority: **Brougham 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	1,380	1,721				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	240	420	180	75.00%	YES	Explanation not required, difference less than £200	
3 Total Other Receipts	1,038	2	-1,036	99.81%	YES		grant received for laptop in 2017/18
4 Staff Costs	0	388	388	388.00%	YES		clerk employed from Dec 2018
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	937	407	-530	56.56%	YES		laptop and printer purchased 2017/18
7 Balances Carried Forward	1,721	1,348			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO	
8 Total Cash and Short Term Investments	1,721	1,347				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Ass	0	0	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable