

**Explanation of variances – pro forma**

Name of smaller authority: **Brougham Parish Council**  
 County area (local councils and p: **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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,721	1,348				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	420	1,200	780	185.71%	YES		Previous precepts have been too low. Due to employemnt of clerk precept needed to be increased to cover these costs
3 Total Other Receipts	2	3	1	50.00%	YES	Explanation not required, difference less than £200	CTRS increases with precept
4 Staff Costs	388	1,295	907	233.76%	YES		Clerk employed Dec 2018 - the 2019/20 year was the first full year of employment
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	407	776	369	90.66%	YES		increased expenses due to employment of clerk
7 Balances Carried Forward	1,348	480			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,348	480				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