

**Explanation of variances – pro forma**

Name of smaller authority:

Underskiddaw

County area (local councils and parish meetings only):

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).

	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	6,269	9,098								Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	6,102	6,407	305	5.00%	0	1	0	NO			
3 Total Other Receipts	3,378	555	-2,823	83.56%	1	0	1	YES		A number of additional receipts were received during 18/19 (£2000 from United Utilities for works within the Parish), £976 from UU for staff costs. These were not received in 19/20	
4 Staff Costs	2,136	2,540	404	18.91%	0	1	1	YES		Clerk received a salary raise from SCP 18 to SCP 22 as approved during the Sept 19 meeting totalling £325. Plus the Clerks annual Statutory Pay rise back dated of £38. This also triggered an increase in PAYE of £110.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			
6 All Other Payments	4,516	4,802	286	6.34%	0	1	0	NO			
7 Balances Carried Forward	9,098	8,719						NO		VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,098	8,719								VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments ar	8,700	8,700	0	0.00%	0	0	0	NO			
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO			

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)