

## Explanation of variances – pro forma

Name of smaller authority: **Drigg & Carleton Parish Council**  
 County area (local councils and 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 ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	8,054	479				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,250	3,250	0	0.00%	NO		
3 Total Other Receipts	58,615	11,086	-47,529	81.09%	YES		In 2018/19, grants and donations were received from a number of bodies to cover the full cost of the new roof and kitchen (see below). For the roof, £26.6k from Drigg & Carleton Community Fund, £12.9k from Copeland Borough Council and £2k from Drigg Village Hall. For the kitchen, £14.4k from the Drigg & Carleton Community Fund. In 2019/20, £11.0k VAT was reclaimed relating to payments made in the previous year.
4 Staff Costs	492	493	1	0.20%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	68,948	8,702	-60,246	87.38%	YES		During 2018/19 major improvement works were carried out to the village hall. £41.0k was spent on a new roof and £14.4k was spent on a new kitchen. The VAT on these expenditures had not been reclaimed as at 31/03/2019, the amount being £10.7k. In 2019/20 the major expenditure was £4.7k on solar panels for the village hall.
7 Balances Carried Forward	479	5,620			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	479	479				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	531,000	536,000	5,000	0.94%	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