

Explanation of variances – pro forma

Name of smaller authority:

Barton Parish Council

County area (local councils and parishes):

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);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

	2022/23 £	2023/24 £	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	22,891	8,513				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,200	7,488	2,288	44.00%	YES		Inflationary increase on prior year. The council had overspent in previous years and had not increased the Precept to maintain the required year end balance of one years Precept as advised by CALC. Local authority grant of £10 removed from Precept 2022/23 as stated in last year's audit and included in Total Other Receipts as requested in auditors report 2022/23. Correct figures submitted for this year 2023/24.
3 Total Other Receipts	34,390	18,012	-16,378	47.62%	YES		Parish Council received no grants for community projects this financial year, however a final payment for £2190 was received to complete the grant this financial year and also the VAT £6397 was reclaimed. Public Toilets generated £8204 income. Variance due to difference in grants received from 2022/23 and 2023/24, late receipt of final payment from last year's grant. The usual £1840 grants received towards street and car park cleaning.
4 Staff Costs	3,767	4,425	658	17.47%	YES		Parish Clerk's salary annualised was £435 due to change of employee from 2022/23 plus Local Government Services Pay Agreement 2023 increase of £260.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	50,201	15,090	-35,111	69.94%	YES		Parish Council spend on community project (Ullswater Way permitted footpath) costing £24523 in 2022/23, £13,000 spent on new bin bay and bins which is offset in the receipts by grant funding. Public Toilets cost an extra £1,500 in expenses in 2023/24 as did Clerks IT upgrade £637.
7 Balances Carried Forward	8,513	14,498			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,513	14,498				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	11,096	11,268	172	1.55%	NO		Council received a donation of two new benches. £170 Monitor
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable