

**Explanation of variances – pro forma**

Name of smaller authority: **CLAIFE 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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	21,363	6,769				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	Balance brought forward at 1/4/2019 included £14,430 of funds (excl VAT), from grants, which were payments due to NT and others to complete the footpath project.
2 Precept or Rates and Levies	6,000	7,068	1,068	17.80%	YES		Claipe PC approved an increase in precept for 2019/20 because it had not been raised in several years and additional funds were required to cover increases in lengthsman's fees, snowplough costs and solicitors fees for land registration. See minute 278/2018.
3 Total Other Receipts	3,591	9	-3,582	99.75%	YES		Receipts in 2018/19 included £3235 in VAT reclaim largely for VAT paid during the footpath project, and £250 grant from LDNPA for a projector to view planning applications
4 Staff Costs	2,087	2,114	27	1.29%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	22,098	6,512	-15,586	70.53%	YES		2018/19 included £16,828 (incl VAT) of one-off payments to complete the footpath project
7 Balances Carried Forward	6,769	5,220			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,079	900	-179	16.59%	YES	Explanation not required, difference less than £200	
10 Total Borrowings	0	0	0	0.00%	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)