

## Explanation of variances – pro forma

Name of smaller authority: **Borrowdale Parish Council**  
 County area (local councils and parishes): **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);
- **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).

	2020/21 £	2021/22 £	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	12,697	11,706				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	6,826	6,826	0	0.00%	NO		
3 Total Other Receipts	7,819	877	-6,942	88.78%	YES		In 20/21 A grant of £2,929 was received and a cheque bounced of £4,831. Neither of these reoccured in 21/22
4 Staff Costs	2,943	3,458	515	17.48%	YES		Pay rise was approved in line with national guidance, additionally back payments were made for the salary rises for the previous two years. £132.60 Plyse the associated PAYE
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,693	2,312	-10,381	81.79%	YES		£9,662 was spent on a bus shelter project in 20/21 this was not replicated in 21/22. Additionally significant website works were required in 20/21 (£600 worth) that was not replicated again in 21/21
7 Balances Carried Forward	11,706	13,640			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,706	13,740				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	19,525	19,525	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