

Explanation of variances – pro forma

Name of smaller authority: TATHWELL AND HAUGHAM PARISH COUNCIL
County area (local councils and LINCOLNSHIRE)

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	7,179	7,302				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	2,100	2,205	105	5.00%	NO		
3 Total Other Receipts	1,020	240	-780	76.47%	YES	All receipts were donations for the installation of defibrillator for Tathwell and Haugham.	2018/19 donations were £1,020. Donations received in 2019/20 were only £240. The Parish Council resolved to pay for all other costs.
4 Staff Costs	1,200	1,639	439	36.58%	YES	2018/19 figure did not include payroll administration cost of £144 pa which was paid during 2019/20	2018 salary cost - £1,200. If payroll administration cost of £144 was accounted for in 2018/19, the difference would only have been 11% which does not require any explanation.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,797	2,229	432	24.04%	YES	Cost of defibrillator for Haugham and associated installation costs.	The Council resolved to pay for all associated costs in the installation of the Haugham defibrillator which was a one-off installation charge.
7 Balances Carried Forward	7,302	5,879			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	7,302	5,879				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	0	9,809	9,809	#DIV/0!	#DIV/0!	#DIV/0!	The fixed assets were not properly recorded on previous AGAR and this is now rectified and properly accounted for as parish council assets on the insurance documents.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable