

Explanation of variances – pro forma

Name of smaller authority: **Halton with Aughton**
 County area: **Lancashire**

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).

	2019/20	2020/21	Variance	Variance	Explanation	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%	Required?		
1 Balances Brought Forward	9,874	12,139					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	36,169	38,213	2,044	5.65%	NO		
3 Total Other Receipts	13,293	20,170	6,877	51.73%	YES		Donation receipts for 2019-20: £6,000, 2020-21: £10,500, which is an increase of £4,500. VAT receipts for 2019-20: £2,863, 2020-21: £6,727, which is an increase of £3,864. The total increase in donations & vat is £8,364. The total decrease in other receipts (allotments £30, interest £56, burial ground £240, miscellaneous £925, rent £236) is £1,487, providing the total increase of £6,877.
4 Staff Costs	17,080	17,958	878	5.14%	NO		
5 Loan Interest/Capital Repayment	4,138	0	-4,138	100.00%	YES		Public Works Loan Board loan was repaid in 2019-20. Repayments had been £4,138 per annum, hence the £4,138 variance
6 All Other Payments	25,979	38,552	12,573	48.40%	YES		Asset payments for 2019-20: £2,727, 2020-21: £17,083 (£16,00 on new playground surface), which is an increase of £4,500. VAT repayments for 2019-20: £3,209, 2020-21: £5,414 which is an increase of £2,205. The total increase in asset & vat payments is £16,562. Repairs payments for 2019-20: £8,183, 2020-21: £5,134, which is a decrease of £3,050. Litter picking payments for 2019-20: £1,268, 2020-21: £0 (no litter picking due to covid) which is a decrease of £1,268. The total decrease in repairs & litter picking payments is £4,317. The total difference (£16,562 - £4,317) = £12,244, which is 47% more than the previous year.
7 Balances Carried Forward	12,139	14,012			NO		VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	12,139	14,012					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	556,634	573,437	16,803	3.02%	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