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).

	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	10,921	9,874				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	34,489	36,169	1,680	4.87%	NO		
3 Total Other Receipts	12,136	13,293	1,157	9.54%	NO		
4 Staff Costs	13,635	17,080	3,445	25.26%	YES		To correct previous years incorrectly including staff salaries for work carried-out during March (but paid in April), 2018/19 only included 11 salary payments. The impact of this was to reduce the salary costs for 2018/19 by £1,571. Year 2019/20 now includes the full 12 month period. Additionally there was an increase in salary rate for the Clerk of £1,810. Taken together this accounts for the bulk of the difference (£1,571+£1,810 = £3,381). The rest is down to small differences in hours worked and salaries of the groundstaff.
5 Loan Interest/Capital Repayment	4,138	4,138	0	0.00%	NO		
6 All Other Payments	29,898	25,979	-3,919	13.11%	NO		
7 Balances Carried Forward	9,874	12,139			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,874	12,139				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	553,888	556,634	2,746	0.50%	NO		
10 Total Borrowings	4,055	0	-4,055	100.00%	YES		PWLB loan paid off in two installments

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable