

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);
- 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, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	12,139	14,012				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this.	
2 Precept or Rates and Levies	38,213	41,206	2,993	7.83%	NO		
3 Total Other Receipts	20,170	8,929	-11,241	55.73%	YES		A one-off £10,000 Small Business Rate grant (COVID related) was received in April 2020. If this figure is excluded then the difference is £1,241 which is only 12.2% difference
4 Staff Costs	17,958	18,635	677	3.77%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	38,552	29,757	-8,795	22.81%	YES		No simple narrative. Expenditure increased in some budgets and decreased in others. See attached breakdown across the various budgets.
7 Balances Carried Forward	14,012	15,755			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	14,012	14,012				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	573,437	558,859	-14,578	2.54%	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

Halton with Aughton - Variance Details

	2020/21	2021/22	Difference
Salary - Clerk	6,980	7,041	61
Salary - Groundstaff	10,977	11,594	617
Staff Costs	17,957	18,635	678

Training	585	0	-585
Grass Cutting	5,620	6,400	780
HCA	0	216	216
Hedge Cutting	150	180	30
Play Inspection	390	350	-40
Repairs & Renewals	5,134	6,861	1,727
Pitch Feed	375	375	0
Audit	200	408	208
Bank Charges	78	96	18
Clerks Expenses	113	128	15
Insurance	2,341	1,892	-450
Subs	640	651	11
Water	26	58	32
Website	60	179	119
S137	20	20	0
Assets	17,083	6,463	-10,620

2020/21:

Installation of new sports surface costing £16,800

2021/22:

Several asset purchases (5 x new bins, 2 x benches, 18 x signs, new wall) costing £6,463

Misc	322	1,479	1,157
Total payments	33,138	25,757	-7,381
VAT claimed	5,414	2,893	-2,522
VAT to be claimed	0	1,108	1,108
	5,414	4,000	-1,414

All Other Payments	38,552	29,757	-8,795	22.8%
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REF	DESCRIPTION	Insurance category	Sub-category	Last updated	Acquired	Original Value	PRESENT VALUE	Change in Value	INSURANCE VALUE	DISPOSAL or DISCHARGE
6	Large, square flood standing bin	Street furniture	Bins	2021/22	1998	£ 123	£ -	£ 123	£ -	Removed by City Council 2021
15	Large, square flood standing bin	Street furniture	Bins	2021/22	2001	£ 55	£ -	£ 55	£ -	Removed by City Council 2021
25	Large, double floor standing bin	Street furniture	Bins	2021/22	2004	£ 356	£ -	£ 356	£ -	Removed by City Council 2021
25	Large, double floor standing bin	Street furniture	Bins	2021/22	2004	£ 357	£ -	£ 357	£ -	Removed by City Council 2021
42	MUGA Surfacing	Sports surfacing	Surfacing	2021/22	2011	£ 20,150	£ -	£ 20,150	£ -	Replaced 2020 (see 107) - but only flagged as disposed in 2021/22
103	Large double, floor standing bin	Street furniture	Bins	2021/22	n/a	£ -	£ -	£ -	£ -	
108	War Memorial	War Memorial	War Memorial	2021/22	Unknown	Unknown	Unknown	£ -	£ 50,000	
109	Retaining wall	Building	Wall	2021/22	2021	£ 3,083	£ 3,083	£ 0	£ 3,083	
110	Horse riding signs x 4	Street furniture	Signs	2021/22	2021	£ 222	£ 222	£ -	£ 222	
111	Dog mess signs x 15	Street furniture	Signs	2021/22	2021	£ 621	£ 621	£ -	£ 621	
112	Memorial benches x 2	Street furniture	Seating	2021/22	2022	£ 868	£ 868	£ -	£ 868	
113	Floor standing bins x 5	Street furniture	Bins	2021/22	2022	£ 334	£ 334	£ -	£ 334	
114	Floor standing bins x 5	Street furniture	Bins	2021/22	2022	£ 334	£ 334	£ -	£ 334	
115	Floor standing bins x 5	Street furniture	Bins	2021/22	2022	£ 334	£ 334	£ -	£ 334	
116	Floor standing bins x 5	Street furniture	Bins	2021/22	2022	£ 334	£ 334	£ -	£ 334	
117	Floor standing bins x 5	Street furniture	Bins	2021/22	2022	£ 334	£ 334	£ -	£ 334	
Previous Total (2020/21)		£	573,437							
Total Disposals (2021/22)		£	21,041 Refs: 6, 15, 25, 42							
Total Purchases (2021/22)		£	6,463 Refs: 110, 111, 112, 113, 114, 115, 116, 117							
Disposals vs Purchases		£	14,578							
Calculated Total (2021/22)		£	558,859							