

## Explanation of variances – pro forma

Name of smaller authority: **HALTON WITH AUGHTON PARISH COUNCIL**

County area (local councils and): **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;

|                                                           | 2022/23<br>£ | 2023/24<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>                       | Explanation from smaller authority ( <b>must include narrative and supporting figures</b> ) |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 15,755       | 35,909       |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this |                                                                                             |
| 2 Precept or Rates and Levies                             | 42,937       | 47,399       | 4,462         | 10.39%        | NO                       |                                                                                                                     |                                                                                             |
| 3 Total Other Receipts                                    | 34,723       | 40,544       | 5,821         | 16.76%        | YES                      |                                                                                                                     | See Variance Details spreadsheet                                                            |
| 4 Staff Costs                                             | 21,638       | 23,629       | 1,991         | 9.20%         | NO                       |                                                                                                                     |                                                                                             |
| 5 Loan Interest/Capital Repayment                         | 0            | 0            | 0             | 0.00%         | NO                       |                                                                                                                     |                                                                                             |
| 6 All Other Payments                                      | 35,868       | 66,642       | 30,774        | 85.80%        | YES                      |                                                                                                                     | See Variance Details spreadsheet                                                            |
| 7 Balances Carried Forward                                | 35,909       | 33,581       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                   |                                                                                             |
| 8 Total Cash and Short Term Investments                   | 35,909       | 33,581       |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED                                                                                   |                                                                                             |
| 9 Total Fixed Assets plus Other Long Term Investments and | 561,874      | 562,361      | 487           | 0.09%         | 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**

| 6. ALL OTHER PAYMENTS | 2022/23       | 2023/24       | Difference    | Explanation                                                                                                                                                                                                               |
|-----------------------|---------------|---------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Misc                  | 7,770         | 28,911        | 21,141        | See Misc Payments breakdown --->                                                                                                                                                                                          |
| Refunds               | -             | 5,000         | 5,000         | Accidental overpayment of a grant which was refunded                                                                                                                                                                      |
| VAT to be claimed     | 21            | 3,713         | 3,692         |                                                                                                                                                                                                                           |
| S106 Recreation Area  | 408           | 4,014         | 3,606         | A Section 106 payment for pitch improvements was received late 22/23 which is now being spent                                                                                                                             |
| Repairs & Renewals    | 3,551         | 6,274         | 2,723         | £2,162 was spent in 23/24 on replacement bark chippings for the play area which is only needed every 3 years                                                                                                              |
| VAT claimed           | 4,278         | 5,567         | 1,289         |                                                                                                                                                                                                                           |
| Clerks Expenses       | 256           | 401           | 145           |                                                                                                                                                                                                                           |
| Website               | 135           | 249           | 114           |                                                                                                                                                                                                                           |
| S137                  | 20            | 120           | 100           |                                                                                                                                                                                                                           |
| Audit                 | 408           | 500           | 92            |                                                                                                                                                                                                                           |
| Subs                  | 659           | 718           | 59            |                                                                                                                                                                                                                           |
| HCA                   | 238           | 254           | 17            |                                                                                                                                                                                                                           |
| Hedge Cutting         | 188           | 200           | 12            |                                                                                                                                                                                                                           |
| Grass Cutting         | 6,549         | 6,549         | 0             |                                                                                                                                                                                                                           |
| Play Inspection       | 520           | 520           | 0             |                                                                                                                                                                                                                           |
| Bank Charges          | 73            | 72            | -1            |                                                                                                                                                                                                                           |
| Water                 | 98            | 71            | -27           |                                                                                                                                                                                                                           |
| Insurance             | 1,962         | 1,933         | -29           |                                                                                                                                                                                                                           |
| Pitch Feed            | 375           | -             | -375          |                                                                                                                                                                                                                           |
| Pest Control          | 1,046         | 600           | -446          |                                                                                                                                                                                                                           |
| Assets                | 3,015         | 975           | -2,040        |                                                                                                                                                                                                                           |
| Tree Works            | 4,300         | -             | -4,300        | A long-term tree survey was taken out in 22/23 which highlighted various urgent works, hence the £4,300.<br>A budget of £2,000 was allocated for 23/24 but in the end no works were necessary, hence it remained unspent. |
| <b>TOTALS</b>         | <b>35,868</b> | <b>66,642</b> | <b>30,774</b> |                                                                                                                                                                                                                           |

| Misc Payments                                                                      | 2022/23      | 2023/24       |
|------------------------------------------------------------------------------------|--------------|---------------|
| Neighbourhood Planning Support & Reports (mostly covered by Groundworks UK grants) | 3,240        | 7,070         |
| Energy Improvement works to Centre                                                 |              | 15,000        |
| Major Play Area repairs                                                            |              | 6,084         |
| Electrical works to Centre                                                         | 3,296        |               |
| Other payments < £1,000                                                            | 1,234        | 757           |
| <b>TOTALS</b>                                                                      | <b>7,770</b> | <b>28,911</b> |

| 3 TOTAL OTHER RECEIPTS | 2022/23       | 2023/24       | Difference   | Explanation                                                                                                                                                                                                            |
|------------------------|---------------|---------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grants                 | 4,730         | 25,940        | 21,210       | 2022/23: £4,730 grant for Neighbourhood Plan<br>2023/24: £15,000 grant to improve energy efficiency in the Centre + £5,000 accidental overpayment of grant (subsequently repaid) + £5,940 grant for Neighbourhood Plan |
| VAT                    | 3,699         | 7,273         | 3,575        |                                                                                                                                                                                                                        |
| Burial Ground          | 1,339         | 3,924         | 2,585        | 2023/24: More burials and plot purchases                                                                                                                                                                               |
| Bank Interest          | 192           | 1,386         | 1,194        | 2023/24: Bank interest increased in-line with cash in bank and interest rates                                                                                                                                          |
| Rent                   | 170           | 145           | -25          |                                                                                                                                                                                                                        |
| Allotments             | 1,005         | 975           | -30          |                                                                                                                                                                                                                        |
| Donations              | 4,795         | 400           | -4,395       | 2022/23: Large one-off donation of £3,760 from a local organisation                                                                                                                                                    |
| General                | 18,794        | 501           | -18,293      | 2022/23: £16,000 Section 106 money + £2,7940 invoicing for work<br>2023/24: £501 invoicing for work                                                                                                                    |
| <b>TOTALS</b>          | <b>34,724</b> | <b>40,544</b> | <b>5,820</b> |                                                                                                                                                                                                                        |