

**Explanation of variances – pro forma**

Name of smaller authority: **Broughton**  
 County area (local councils and par): **Allerdale Borough Council**

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).

	20/21 £	21/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	60,440	71,825				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,413	25,775	3,362	15.00%	YES		Precept rise of 15% was approved by Broughton Parish Council at their meeting in January 2021, as per the budgetary process. This accounts for the 15% or £3,362 rise
3 Total Other Receipts	8,762	11,890	3,128	35.70%	YES		A Grant of £5000 was received in 21/22 for works to the playground. VAT return was £1571 less than the previous year. This explains the £3,128 difference
4 Staff Costs	8,926	13,553	4,627	51.84%	YES		£4,627 of additional payments (Salary & PAYE) were paid to the Clerk for works on a separate project for the Parish Council. This was paid at the standard hourly rate and PAYE was handled by the Parish Councils PAYE Agent
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,864	16,738	5,874	54.07%	YES		£6,045 of resurfacing works were undertaken during 21/22, these weren't undertaken in 20/21
7 Balances Carried Forward	71,825	79,199			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	71,825	79,199				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	53,191	53,191	0	0.00%	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