

Explanation of variances – pro forma

Name of smaller authority: **Ugborough Parish Council**
County area (local councils and): **Devon**

Insert figures from Section 1 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).

	2017/18 £	2018/19 £	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	34,005	27,817				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	18,500	20,000	1,500	8.11%	NO		
3 Total Other Receipts	13,716	10,525	-3,191	23.26%	YES		1. Council Tax Support: 2017/18 £611, 2018/19 £551 2. Burial Fees: 2017/18 £2565, 2018/19 £3900 3. Interest: 2017/18 £78, 2018/19 £147 4. Agency (P3): 2017/18 £400, 2018/19 £200 5. Neighbourhood Plan: 2017/18 £0, 2018/19 £929 6. Grants: 2017/18 £8132, 2018/19 £950 7. HMRC VAT: 2017/18 £1895, 2018/19 £3844
4 Staff Costs	9,720	10,034	314	3.23%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	28,684	12,081	-16,603	57.88%	YES		1. Office expenses: 2017/18 £815, 2018/19 £732 2. Councillor expenses: 2017/18 £58, 2018/19 £38 3. Chairman expenses: 2017/18 £81, 2018/19 £122 4. Training: 2017/18 £43, 2018/19 £116 5. Hall hire: 2017/18 £131, 2018/19 £169 6. Grants: 2017/18 £3920, 2018/19 £2996 7. Maintenance general: 2017/18 £2541, 2018/19 £2188 8. Maintenance burial ground: 2017/18 £1067, 2018/19 £1036 9. Highway maintenance: 2017/18 £3042, 2018/19 £875 10. Neighbourhood Plan: 2017/18 £4702018/19 £337 11. Agency services (p3): 2017/18 £0, 2018/19 £113 12. Insurance: 2017/18 £693, 2018/19 £687 13. Other expenses: 2017/18 £1102 (playground landscaping), 2018/19 £2 14. Non revenue expenses: 2017/18 £10288 (play equipment, bus shelter materials, projector), 2018/19 £898 (benches, tubs, speed sign fixings) 15. VAT: 2017/18 £3686, 2018/19 £958
7 Balances Carried Forward	27,817	36,227			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,817	36,227				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	60,204	27,226	-32,978	54.78%	YES		Asset Register valuations restated in accordance with the Governance & Accountability for Local Council A Practitioners Guide
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable