

## Explanation of variances – pro forma

Name of smaller authority: **Caton with Littledale Parish Council**

County area (local councils and parish meetings only):

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).

	2022/23 £	2023/24 £	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	46,721	88,642				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	35,683	35,999	316	0.89%	NO		
3 Total Other Receipts	38,800	14,777	-24,023	61.91%	YES		£37500 received from Lancashire County Council and LEF for an ongoing Greenway project which will be over two years - receipt of main amount in 2022/23 but spending in 2023/24 with more funding to follow as project continues. Hence high purchases in field 7. Income of 14,777 consists mainly of £6,750 LEF donation for Greenway as above, VAT £1929.33 and 2 x £1500 donations from B4RN and Halton Hydro, £800 PROW grant and £750 donation from Duchy. £1162 Poor's Land fund transferred to Unity bank account and some smaller donations for remaining £384.94 is smaller donations and bank receipts.
4 Staff Costs	10,763	9,707	-1,056	9.81%	NO		The clerk's received back pay £1839.68 & £490 for a missed increment from the previous year. The clerk received and incremental pay rise from £588.46 to £692.81 during 2022/23. This year has a higher payment that forecast for next year with short overlap of both clerks in post.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	21,799	75,925	54,126	248.30%	YES		Spending increase associated with Green project and refurb of playpark funded by mainly LEF and B4RN, Halton Hydro contributions. £41,182.14 on Greenway project, £3829.55 on a speed monitoring system and clerk laptop/mobile, £3296.65 on playpark maintenance and repair,
7 Balances Carried Forward	88,642	53,727			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	88,642	53,727				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	115,314	129,396	14,082	12.21%	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