

Explanation of variances – pro forma

Name of smaller authority: DALTON 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:** 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).

	2019/20 £	2020/21 £	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	5,296	5,752				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	3,985	4,200	215	5.40%	NO		
3 Total Other Receipts	1,131	2,527	1,396	123.43%	YES		CIL £900, Parish Champion Grant of £500,
4 Staff Costs	2,999	3,653	654	21.81%	YES		Following review of tasks expected, it was agreed to pay clerk £14.5 per hour in line with SCP 22. Decision made September meeting and back dated to April 2020.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,661	4,317	2,656	159.90%	YES		2 major projects. Replacement of road bollards £1,675 and replace kissing gate £1,025
7 Balances Carried Forward	5,752	4,509			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	5,752	4,509				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	5,875	8,105	2,230	37.96%	YES		Kissing gate and road bollards purchased
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			0
General reserve			0
Total reserves (must agree to Box 7)			<u>0</u>

Bank reconciliation – pro forma

accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of s **DALTON PARISH COUNCIL**

County area (local councils and **LANCASHIRE**

Financial year ending 31 March 20xx

Prepared by **Elizabeth-Anne Broad Clerk/RFO**

Date: **#####**

	£	£
Balance per bank statements as at 31/3/21:		
account 1	5,292.6	
account 2		
account 3		
account 4		
accounts if account 5		
account 6		
account 7		
account 8		
		5,292.6
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/21 (enter these as negative numbers)		
Cheque No item 1	(35.00)	
Cheque No item 2	(78.02)	
Cheque No item 3	(670.00)	
item 4		
e lines if ne item 5		
item 6		
item 7		
item 8		
		(783.02)
Add: any un-banked cash as at 31/3/21		
		-
Net balances as at 31/3/21 (Box 8)		<u><u>4,509.6</u></u>

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority:

Dalton Parish Council

County area (local councils and parish meetings only):

Lancashire County

Financial year ending 31 March 20xx

Prepared by (Name and Role):

Mrs Elizabeth-Anne Broad Clerk/ RFO

Date:

01/04/2021

	£	£
Balance per bank statements as at 31/3/2021:		
e.g Current Account	5,292.63	
	<hr/>	5,292.63
Petty cash float (if applicable)	N/A	
Less: any unpresented cheques as at 31/3/xx (normally only current account)		
Cheque number		
469	(35.00)	
472	(78.02)	
475	(670.00)	
	<hr/>	(783.02)
Add: any un-banked cash as at 31/3/xx		
e.g Allotment rents banked 30/3/xx (but not credited until 2 April)	-	
	<hr/>	-
Net balances as at 31/3/2021 (Box 8)		<u><u>4,509.61</u></u>

term investments) these should be excluded from the bank reconciliation and from Section 2, Boxes 1, 7
Please complete the pro forma template on the other tab for your smaller authority.