

Explanation of variances – pro forma

Name of smaller authority: **Catterall 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);
- 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?	Explanation from smaller authority (must include narrative and supporting figures)
					Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	
1 Balances Brought Forward	67,353	77,357				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	65,000	70,000	5,000	7.69%	NO	
3 Total Other Receipts	37,614	258,868	221,254	588.22%	YES	Catterall Parish Council undertook to improve the play and sporting facilities on the Queen Elizabeth II Playing Field. Phases two and three were completed with two grants adding to the council's input. Leader Funding £157,528.26 and Sport England £20,000. The Leader fund was paid out in three parts, but as the work was undertaken within a few months, the Parish Council got close to emptying the bank, so Wyre Council was approached and gave a £30,000 interest free loan, which has been paid back. This gave a total funding income for this project of £207,528.26. VAT claims increased by £26,000, Catterall in Bloom received an increase in sponsorship of £900, donations increase by £500 and the football pitch was rented out at £350, after a number of years with no income. Catterall Parish Council works with two other parishes when ordering stationery and this income increased by £900 this year. There were a number of decreases of income the grounds maintenance costs were down by £400 against last year and the defibrillator was purchased last year at a cost of £1,200 and required no further costs.
4 Staff Costs	33,673	36,554	2,881	8.56%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	58,937	297,691	238,754	405.10%	YES	The improvements on the Queen Elizabeth II Playing Field have cost £266,480.67, without VAT and include the loan of £30,000, which has not been cashed yet. Costs included the Parish Council employing a project manager to oversee the works. Security of the improvements includes a CCTV system at a cost of £4,000 and due to the amount of goods purchased there is still £30,000 to reclaim in VAT. New equipment and ongoing maintenance is up by £3,000, insurance increased by £1,000 and administration by £900. Councillors and staff undertook training - £175, Catterall in Bloom spent £700 more this year and donations paid by the Council increased by £1,000. There was decrease in costs with the Catterall Crier, the parish magazine which cost £500 less this year.
7 Balances Carried Forward	77,357	71,980			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	243,272	439,006	195,734	80.46%	YES	Purchase of a defibrillator, £1,752 and knacksack sprayer £26. Purchase of play equipment for the playing field; Robin litter bin £502, Older children's play area £65,265, Adult exercise equipment £12,795, Wheeled Play area £68,101, Circular path £44,240 and CCTV equipment £2,870. Plus two commemorative benches £1500 and one bench disposed of £700
10 Total Borrowings	0	0	0	0.00%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable