

## Explanation of variances – pro forma

Name of smaller authority: **Middleham Town Council**  
 County area (local councils and **North Yorkshire**

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;

	2022/23 £	2023/24 £	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	122,639	87,007				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	There is an going discrepancy on the accounting software each year due to starting balances being incorrect 23/24 starting balance on accounting software for main account is £32909.26 for (23/24) but the bank account shows £31164.23
2 Precept or Rates and Levies	12,250	12,750	500	4.08%	NO		
3 Total Other Receipts	56,971	12,878	-44,093	77.40%	YES		burials income 22/23 = £2127.50 (23/24 £0.00 no burial income), 22/23 grant of £20,000 (23/24 £0.00 no grants), transfer of money from closed savings account 22/23 £21750.00 (23/24 no funds transferred from closed savings account), money received from NYCC for grass cutting £153.13 (23/24 £0.00 grass cutting funds not received in 2023/24 as previous Clerk did not invoice for it this year)
4 Staff Costs	21,796	10,208	-11,588	53.17%	YES		There was no Clerk between 18.04.23 until 31.10.23 when the new Clerk started. £11,588.00 was not paid during the period that the Council had no Clerk.
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	83,057	26,785	-56,272	67.75%	YES		in 22/23 the following were purchased which weren't purchased in 23/24: £53663 play equipment, £672 new benches, £1704 building survey, £198 Heritage street light, £34 flower arrangements
7 Balances Carried Forward	87,007	75,642				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	87,007	75,642				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,111,035	136,154	-974,881	87.75%	YES		The figures on previous years AGARs were done from the insurance values and not from the purchase cost of the asset. The Council discussed this at its April meeting and the asset register was amended to reflect purchase costs as much as was practical. There were two instances where the Council could not find information on the purchase costs but will continue to look for this information
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)