

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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).

	2020/21 £	2021/22 £	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	70,928	61,911				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,825	48,990	8,165	20.00%	YES		A sizeable project in the playground was planned for this financial year. This was delayed due to Covid and delayed supply of materials (see line 6). Income from other sources reduced, which was balanced out by the increase in precept. The overall increase in income was 4% - see Precept tab for breakdown
3 Total Other Receipts	27,422	16,410	-11,012	40.16%	YES		Cemetery project - included the provision of memorial trees and benches which the Council then sold. Also a project for a swing for disabled use at the playground received donations & grants. See other receipts tab for breakdown.
4 Staff Costs	24,992	32,628	7,636	30.55%	YES		Mostly due to an evaluation of the Clerks role leading to a regrading. Also due to locum cover, recoding on the working from home allowance & staff costs paid for by Covid grants in the previous year. See staff costs tab for breakdown.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	52,272	43,814	-8,458	16.18%	YES		In the previous financial year the Council paid for an extension to the Cemetery. Projects in 21/22 (especially the playground works) were delayed due to Covid and delay in materials supply and therefore expenditure will now fall into the next financial year. See other payments tab for breakdown.
7 Balances Carried Forward	61,911	51,129			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	61,911	51,129				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	276,476	278,514	2,038	0.74%	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

	20/21	21/22		
2 Precept or Rates and Levies	40,825	48,990	8,165	20.00%

	20/21	21/22		
RECEIPTS	Actual	Actual	Difference	Percentage
Balance Brought Forward				
Forward	70928.17	61910.65	-£ 9,017.52	-13
Precept & grant	40825	48990	£ 8,165.00	20
HMRC Vat refund	6459.77	6261.83	-£ 197.94	-3
NCC delegated grass cutting	2293.9	2321.42	£ 27.52	1
Cemetery	12550	6303.79	-£ 6,246.21	-50
Other income	5923.48	1523	-£ 4,400.48	-74
Total receipts	68246.55	65400.04	-£ 2,846.51	-4
Total income	139174.7	127310.7	-£ 11,864.03	-9

Other receipts

	20/21	21/22		
3 Total Other Receipts	27,422	16,410	-11,012	40.16%

	20/21	21/22	Diff
HMRC Vat refund	£ 6,459.77	£ 6,261.83	£ 197.94
NCC delegated grass cutting	£ 2,293.90	£ 2,321.42	-£ 27.52
Cemetery	£ 12,550.00	£ 6,303.79	£ 6,246.21
Wherry Gardens	£ -		£ -
Other income	£ 6,117.88	£ 1,523.00	£ 4,594.88
Total receipts	£ 27,422	£ 16,410	£ 11,012

Year	Reason	Value			
20/21	Cemetery project - included the provision of memorial trees and benches which the Council then sold. Sold 4 trees @ £1250 and a bench @ £900	£ 5,900			
20/21	Other income - project for a swing for disabled use at the playground - donations & grant totalling £5,500	£ 5,500			
		£ 11,400	£ 11,012	£ 388	

Staff costs

	20/21	21/22		
4 Staff Costs	24,992	32,628	7,636	30.55%

20/21

	April	May	June	July	August	September	October	November	December	Jan	February	March	
Clerks salar	£ 1,259.79	£ 1,318.35	£ 1,318.35	£ 1,318.35	£ 1,318.15	£ 1,318.35	£ 733.50	£ 1,346.71	£ 1,346.51	£ 1,346.71	£ 1,346.71	£ 1,346.51	£ 15,317.99
HMRC	£ 370.71	£ 310.35	£ 310.35	£ 310.35	£ 310.55	£ 310.35	£ 430.18	£ 330.30	£ 330.50	£ 330.30	£ 330.30	£ 330.50	£ 4,004.74
Pension	£ 453.26	£ 461.27	£ 461.27	£ 461.27	£ 461.27	£ 461.27	£ 474.15	£ 474.15	£ 538.55	£ 474.15	£ 474.15	£ 474.15	£ 5,668.91
													24991.64

21/22

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March		Difference
Clerk's Sala	£ 1,346.71	£ 1,555.54	£ 1,555.34	£ 1,555.34	£ 1,555.34	£ 1,555.34	£ 1,555.34	£ 1,581.90	£ 1,588.12	£ 1,587.92	£ 1,588.12	£ 1,587.92	£ 18,612.93	£ 3,294.94
Tax	£ 330.30	£ 478.62	£ 478.82	£ 478.82	£ 478.82	£ 478.82	£ 478.82	£ 497.75	£ 501.84	£ 502.04	£ 501.84	£ 502.04	£ 5,708.53	£ 1,703.79
Pension	£ 474.15	£ 597.18	£ 597.18	£ 597.18	£ 597.18	£ 597.18	£ 597.18	£ 609.90	£ 612.78	£ 612.78	£ 612.78	£ 612.78	£ 7,118.25	£ 1,449.34
Other emp	£ 26.00		£ 52.00	£ 633.64		£ 52.00	£ 34.90	£ 26.00	£ 26.00	£ 26.00	£ 26.00	£ 26.00	£ 928.54	
														£ 32,368.25

Year	Reason	Value
20-21	Half Clerks salary in Oct 2020 paid by Covid response	£ 754.81
21-22	Clerks working from home allowance now coded to Employment	£ 320.90
21-22	Locum to cover Clerks family emergency	£ 607.64
21-22	Clerks role revaluated & regraded from point 27 to 33	£ 3,294.94
21-22	Assoc tax & Pension increase for regrade	£ 3,153.13
		£ 8,131.42
		£ 7,636.00
		£ 495.42

6 All Other Payments	20/21	21/22		
	52,272	43,814	-8,458	16.18%

	2020/21	2021/22	Difference	Percentage	Reason
PAYMENTS	Actual	Actual			
1) Street spaces					
Total street spaces	£ 6,783.31	£ 7,924.60	£ 1,141.29	17	
2) Recreational spaces					
Total recreational spaces	£ 4,990.94	£ 6,077.49	£ 1,086.55	22	
3) Historic & burial spaces					
Total historic & burial spaces	£ 2,726.41	£ 4,044.27	£ 1,317.86	48	Costs assoc with memorial donations - trees, plaques, benches
5) Administration					
Total administration	£ 4,448.24	£ 6,330.46	£ 1,882.22	42	
6) Grants					
Total grants	£ 1,250.00	£ 500.00	-£ 750.00	-60	Covid grant
			£ -		
Total 1-6 "running the Council"	£ 20,198.90	£ 24,876.82	£ 4,677.92	23	
7) Projects					
Adopt footway light way	£ 350.70	£ -	-£ 350.70	-100	
Cemetery extension & improvements	£ 14,843.08	£ 2,914.46	-£ 11,928.62	-80	Cemetery extension - landscaping, new roadway
War memorial improvements & registration	£ 195.55	£ 500.00	£ 304.45	156	
New village sign	£ 5,818.20	£ 4,726.13	-£ 1,092.07	-19	
Adoption of Wherry gardens (legal & consultation costs)	£ 540.00	£ 6.00	-£ 534.00	-99	
Playground improvement project (new bow top fencing, new entranceway inc 3 new gates & pathway, new safety matting, new surface for bottom of slide, replacement swing seats, signage)	£ 9,686.34	£ 10,164.38	£ 478.04	5	
Caen Meadow management plan (fencing with The Dell, signage, slope erosion tbc)		£ -	£ -		
Village tree planting project (St Mary's churchyard, footpath between Park Road and The Avenue, Wherry Gardens)		£ 30.00	£ 30.00		
	£ 31,433.87	£ 18,340.97	-£ 13,092.90	-42	
	£ 51,632.77	£ 43,217.79	-£ 8,414.98	-16	