

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:** 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	168,588	166,045				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	133,000	139,900	6,900	5.19%	NO		
3 Total Other Receipts	49,710	28,675	-21,035	42.32%	YES		Cemetery receipts were down from £33702 in 2019/20 to £18,592 in 2020/21, a difference of -£15110. VAT refunds were down from £14261 in 2019/20 to £6573 in 2020/21, a difference of -£7688. A one-off grant from Rotherham MBC was received for work to the playground area £1262. Bank interest was £582 in 2019/20, but only £322 in 2020/21, a reduction of £260. No allotment income was received in 2020/21; in 2019/20 this was £902, a reduction of £902. Other miscellaneous income was £263 in 2019/20; this increased to £1926 in 2020/21, an increase of £1663
4 Staff Costs	43,241	60,153	16,912	39.11%	YES		The Clerk is currently on long-term sick leave, but is still within his contracted period of full pay. To cover some of his hours, the finance assistant has been acting up to Deputy Clerk. Her salary increased from £10553 in 2019/20, to £15938 in 2020/21; an increase of £5385. An Assistant Clerk was appointed in August 2020 and her salary for 2020/21 was £3206. The handyman has been paid an additional 3 hours per day to clean the skate park and play areas due to COVID-19. His salary increased from £4858 in 2019/20 to £12750 in 2020/21, an increase of £7892. Additional oncosts for the increased salaries, plus a small increase in the rate of pay for all hourly paid staff to £9 per hour from 1 April 2020, will account for the remaining £429.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	142,012	120,408	-21,604	15.21%	YES		Due to the lockdown situations with COVID-19 during the year, general running costs/community activities have reduced from £55,779 in 2019/20 to £30973 in 2020/21, a reduction of £24806. The grant to Bramley Village Trust has increased from £60,000 in 2019/20 to £65,000 in 2020/21 to help offset the loss of income the hall has suffered due to having to remain closed for much of the year. General administration costs have increased from £9,103 in 2019/20 to £15035 in 2020/21, an increase of £5932. This is mainly due to the fact that the insurance premium for 2021/22 was paid at the end of the 2020/21 year £4132, plus legal fees paid re the purchase of a building £300 and new laptops purchased at a cost of £1279. S137 payments up from £320 in 2019/20 to £500 in 2020/21, an increase of £180. Due to the reduced expenditure on running costs and community events, VAT on payments has reduced from £16,810 in 2019/20 to £8900 in 2020/21; a reduction of £7910.
7 Balances Carried Forward	166,045	154,059			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			0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable