

Explanation of variances 2020/21 – pro forma

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all [Blue](#) highlighted boxes

Now, 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 £500);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

	2020 £	2021 £	Variance £	Variance %	Explanation Required?	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	56,388	61,419					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	41,706	62,461	20,755	49.77%	YES		Precept increase following approved budget for 2020-2021. New projects included: taking over responsibility of closed churchyard in 2020, creating a new burial ground, starting village hall car park refurbishment project. New budget lines created: pension (£3215.94), car park project management (£3100), closed churchyard (£4000), ICCM membership (£100), Open Spaces Society (£50), newsletter (£135). Significant increases to some budget lines: audit and legal costs - from £1500 to £2500, waste bin collection from £450 to £700, grass cutting from £4500 to £5500, Village Hall repairs from £1000 to £2080, Village Hall car park planning costs from £750 to £6000, playing field from £3000 to £3500, tree survey and maintenance from £3000 to £4000. Significant decreases to some budget lines: new burial ground from £7250 to £5500, website from £175 to £150. Removed 2019-2020 budget lines: church clock (£100), pest control (£100), church floodlights (£150). Other changes: SLCC subs reduced from £156 to £127; stationery/laptop/mobile phone reduced from £572.32 to £465.73; OALC fees reduced from £181.38 to £156.47; water increased from £100.68 to £113.28; dog waste disposal reduced from £94.94 to £81.41; play equipment inspection reduced from £193.80 to £161.50;
3 Total Other Receipts	13,975	62,268	48,283	345.50%	YES		PWLB burial ground loan received, £39975
4 Staff Costs	16,440	14,954	-1,486	9.04%	NO		
5 Loan Interest/Capital Repayment	0	1,276	1,276	#DIV/0!	#DIV/0!		PWLB Burial Ground loan repayment
6 All Other Payments	34,210	84,951	50,741	148.32%	YES		Significant increases in the following lines: training from £292.30 to £845 - payment made for courses due to take place in 2021-22, but payment required in current year; insurance from £1163.40 to £3235.10 - following review of Pavilion rebuild costs; CCTV from £300.43 to £693.00 - repairs and upgrades required; Village Regeneration from £146.89 to £387.95 - extra works carried out on Village Green. New lines created: burial ground creation (£42,674.38) - build/creation costs for the new burial ground; red phone box project (£1,489.78) - refurbishment project; ICCM membership (£71.00) - re burial ground responsibilities; Community Gym grant (£10,000) - transfer of grant received from WODC. Significant decreases in the following lines: audit and legal costs from £1257.75 to £679.82 - less legal advice required; waste bin collection from £865.90 to £344.50 - second half year invoice not received by year end; Village Hall car park planning from £6104 to £3001 - fees less as works put on hold due to reevaluation of project; playing field from £4199.79 to £2044.27 - play equipment repairs postponed due to COVID; tree survey/maintenance from £1854 to £250 - remainder of maintenance work from previous year survey carried out, no survey required this year; grass cutting from £4,248 to £3,778 - reduced due to dry summer. Unused lines compared to previous year: CFO (£55) - invoice not received in current year; church floodlights (£150); Village Hall repairs (£970), church clock (£100); bus donation (£750); churchyard (£4554) - previous year surveys etc prior to council taking on responsibility for closed churchyard; newsletter (£29.99); waste disposal (£344.50). Other changes: SLCC subs reduced from £156 to £127; stationery/laptop/mobile phone reduced from £572.32 to £465.73; OALC fees reduced from £181.38 to £156.47; water increased from £100.68 to £113.28; dog waste disposal reduced from £94.94 to £81.41; play equipment inspection reduced from £193.80 to £161.50; car park contingency reduced from £2,838 to £2,584; website reduced from £196.67 to £128.
7 Balances Carried Forward	61,419	84,957	23,538	38.32%	YES		Significantly underspent budget lines: pension (£1759.41) - new clerk not receiving pension; audit and legal costs (£1820.18) - less legal advice required; grass cutting (£1722) - less grass cutting took place; Village Hall repairs (£2080) - no repairs took place re COVID; Village Hall car park planning (£2999) - project on hold due to re-evaluation; playing field (£1455.73) - play equipment repairs postponed re COVID; tree survey/maintenance (£3700) - no survey undertaken in year; burial ground loan repayment (£4224) - only one loan repayment taken; churchyard (£4000) - no maintenance/works taken place re COVID; chargeable waste bin (355.50) - only one invoice received in year; bus donation (£750) - no donation requested.
8 Total Cash and Short Term Investments	61,419	84,957	23,538	38.32%	YES		Increased funds remaining due to spending decisions
9 Total Fixed Assets plus Other Long Term Investments and Assets	322,256	322,620	364	0.11%	NO		
10 Total Borrowings	0	39,200	39,200	#DIV/0!	#DIV/0!		PWLB burial ground loan - remaining figure
Excessive Reserves Ratio	1.47267	1.36016					