

Explanation of variances – pro forma

Name of smaller authority: **Branscombe Parish Council**
 County area (local councils and East Devon

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	23,594	23,801					Rounding error (balance brought forward is £23,801.33)
2 Precept or Rates and Levies	7,560	7,700	140	1.85%	NO		
3 Total Other Receipts	7,888	2,614	-5,274	66.86%	YES		The overall value of receipts was reduced by 1/3 largely due to smaller grants being received (despite the number of grants successfully applied for increasing) and no VAT being reclaimed. As for last period there was no council tax support received. The largest income contribution was from the £7,700.00 Parish Precept, which was nominally increased on 2019/20. The Clerk did not reclaim any VAT for this period, as a large claim was fulfilled at the end of 2019 so the balance come April 2020 was very small, and an amount of £703.35 may be claimed in April 2021.
4 Staff Costs	5,175	5,553	378	7.30%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,065	6,067	-3,998	39.72%	YES		Aside from the usual regular commitments, changes from 2019/20 include: • The Clerk's pay scale was reviewed and increased in line with DALC guidance for 2020/21. HMRC fees were negligible as the Clerk makes her own tax arrangements. • Clerk's office expenses increase due to a monthly Zoom charge of £11.99 + VAT, which is offset against the cost of hiring the Village Hall as face-to-face meetings were not possible. The Parish Council currently has £77.00 in credit with the Hall, which will cover foreseen meetings fees for 2021. • Payroll fees increased from £225 in 2019 to £325 in 2020. Subs/Training and Insurance spending remained at 2019/20 levels; the annual insurance payment being fixed for this and next year. Grounds maintenance was reduced as there were no costs due to damage. Although the retaining wall on the bus stop bench by the Mason's Arms needed further attention, this was repaired by Kenworthy & Arbourne Ltd. at no cost. Under S137 the overall amount payable decreased from £7,003.26 to £4,589.82. This was not due to a lack of activity, rather that £2,607.30 was offset by grants received either from direct application to DCC or through Cllr Shaw's locality budget.
7 Balances Carried Forward	23,802	22,495				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Reserves are ear marked in 2020/21 period for purchase of materials by Road Wardens to mend Village Roads and village/traffic signs, further purchase of facemasks, software to upgrade the Parish laptop, and installation of electric vehicle charging points
8 Total Cash and Short Term Investments	23,802	22,495				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	12,761	12,762	1	0.01%	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