

## Explanation of variances – pro forma

Name of smaller authority: **Corsenside Parish Council**

County area (local councils and parish meetings only):

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);
- 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).

	2018/19 £	2019/20 £	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	12,665	11,662					
2 Precept or Rates and Levies	7,750	7,750	0	0.00%	NO		
3 Total Other Receipts	4,026	21,366	17,340	430.70%	YES		Total other receipts excluding precept in 2019-2020 include the following: £1148 VAT refund from 2018-2019 (this VAT refund was larger than the previous year's claim as it included a refund from our speed sign repairs and dropped kerb installation), £217.30 panto takings (panto costs CPC £395 excluding VAT, therefore £217.30 is not actual profit but money made from the selling of tickets and refreshments), and a £20,000 grant from The Ray Wind Farm Fund awarded on 28/02/20 to go towards our play area refurbishment (which will cost a total of £23901.85 including VAT). This grant is obviously a one off payment to Corsenside Parish Council rather than an annual receipt and as a result has significantly increased our total other receipts for 2019-2020. In 2018-2019 total other receipts excluding precept was actually higher than usual for Corsenside Parish Council at £4026. This included the following: £169.70 VAT refund from 2017-2018, £275.86 from panto ticket and refreshment sales, (once again the actual cost of the panto was £395) and £3579.94 reimbursed to Corsenside Parish Council from our insurance company for works carried out to a speed sign which was damaged in March 2017 ( £245.24 reimbursed for the initial SWARCO damage survey, £3084.70 for works to repair sign & £250 insurance excess refund).
4 Staff Costs	2,474	2,847	373	15.08%	YES		In 2019-2020 there was an increase of £373 in staff costs. The clerks annual review is carried out in July each year. In keeping with the National Association for Local Councils recommendations, a payment of £22.68 was made to the clerk to keep in line with the national increase of living costs from the 1st of April - 8th of July. Also in keeping with the National Joint Council for Local Government Services (NJC) pay scale, Councillors decided to move the clerk up to pay scale 13, increasing the hourly rate from £10.95/hour to £11.45/hour. The clerks hours vary from month to month in response to varying demands and actions required however, the PC budget for an average of 24.5 hours per month. The clerks time is monitored and permission from the Chair must be sought by the clerk if extra hours are required in any particular month. This happens occasionally but is usually balanced by other months where there are fewer demands on the clerks time and less than 24.5 hours are worked. In 2019-2020 extra hours were worked on applying for a play area grant, this involved extra paperwork, on-site meetings with different play area providers and meetings to decide on play area designs. Extra hours were worked especially in March 2020 as Corsenside Parish Council put measures in place to deal with COVID 19.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	10,305	18,477	8,172	79.30%	YES		Total other payments for 2019-2020 - On the 31st of March 2020 a payment of £11,950.92 incl VAT (from the £20,000 grant), was made to Playdale Ltd, a deposit for the play area refurbishment which was due to take place in May 2020. This payment was a one off unusual payment which dramatically increased our 2019-2020 payments. As well as the usual annual payments such as landscaping, rent, insurance, subscriptions, and maintenance, Corsenside Parish Council spent an additional £939.24 on assets. These included £178.50 on 1 seat, £219.99 on 1 picnic table and a planter barrel, £409.78 on 4 dog waste bins, £101 on a filing cabinet & £29.99 on a second barrel planter. In 2018-2019 total other payments was larger than would normally have been as Corsenside Parish Council had £3579.94 (exc VAT) of costs to pay towards the damaged speed sign until our insurance company reimbursed the money.
7 Balances Carried Forward	11,662	19,454				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,662	19,454			YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Includes £10,040 of play area refurbishment grant money which will be paid upon completion around June 2020.
9 Total Fixed Assets plus Other Long Term Investments and	71,610	72,339	729	1.02%	NO	VARIANCE EXPLANATION NOT REQUIRED	
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable