

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);
- 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	11,662	19,454					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	7,750	7,750	0	0.00%	NO		
3 Total Other Receipts	21,366	6,229	-15,137	70.85%	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 patio takings (patio 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 was obviously a one off payment to Corsenside Parish Council rather than a annual receipt and as a result significantly increased our total other receipts for 2019-2020. In 2020-2021 our total other receipts excluding precept included the following a 2019-2020 VAT claim of £2,344.79 which was larger than usual as it included a claim for the 50% deposit on the play area refurbishment which was paid in March 2020. Other receipts included a £1198.80 grant towards two new noticeboards and a £250 grant towards emergency food boxes for anyone struggling during the pandemic. We also submitted our 2020-2021 VAT refund claim of £2435.47 in the last week of March 2021 and unexpectedly received payment on the 30th of March therefore adding to our 2020-2021 receipts.
4 Staff Costs	2,847	3,276	429	15.07%	YES		In 2020-2021 there was an increase of £429 in staff costs. The clerks annual review is carried out in July each year. The Pay Award for 2020 was subject to implementation delays whilst it was reviewed and agreed upon by all parties. The National Joint Council for Local Government Services National Salary Award was published on 26th August 2020. During the year 2019 - 2020, the clerk was paid at Scale point 13 on the NJC LGS pay scale and paid accordingly at £11.45 per hour. As of 1st July 2020, following a successful annual appraisal and with CPC's approval, the clerk progressed to Scale point 14 on the NJC LGS pay scale and paid subsequently at £11.67 per hour. The new pay scales which were published on 26th August, 2020 were applied from the 1st April, 2020. This necessitated an adjustment to the Clerks salary and the payment of arrears to cover the additional increased payment for hours worked between 1st April - 1st of July. The clerk was therefore paid an extra £0.31p for each hour worked in April, May and June. Following salary progression to ScPt 14, at the beginning of July, the clerk also needed to determine the number of hours worked from 1st July to October 2020 which were at the new hourly rate of £12.00. This represents a difference of £0.33p per hour from the £11.67 paid. This all led to two additional payments of £23.76 & £24.80 aswell as a hourly pay increase. 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 2020-2021 examples of areas were additional hours were worked - Covid related issues such as applying for a grant, distributing care packages, play area refurbishment, landscape tender which was due for renewal (every 3 years), work on elections and co-ordinating noticeboard removal and fixing. All of which are unique to 2020-2021.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	18,477	18,376	-101	0.55%	NO		
7 Balances Carried Forward	19,454	11,781			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	19,454	11,781				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	72,339	97,542	25,203	34.84%	YES		Our Asset Register has increased by £25,203 for the following reasons: there is an addition of two new noticeboards at a cost of £720 & £456.16, two play area additions were added to the register for various works carried out to update the play area and replace the safety surfaces, renew some broken pieces of equipment and add some new pieces, costs of £596.33 & £23,901.86. Two previously purchased noticeboards were disposed of and therefore deducted from the register costs of £92.50 & £379.95
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable