

## Explanation of variances – pro forma

Name of smaller authority:

Calne Without Parish Council

County area (local councils and parishes):

Wiltshire

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<br>£ | 2020/21<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses trigger below based on figures input,<br><b>DO NOT OVERWRITE THESE BOXES</b>                               | Explanation from smaller authority (must include narrative and supporting figures)   |
|--|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward                                   | 65,857       | 180,508      |               |               |                          | Explanation of % variance from PY opening balance not required - Balance brought forward agrees                                |  |
| 2 Precept or Rates and Levies                                | 24,000       | 28,161       | 4,161         | 17.34%        | YES                      |  | Precept 2019/20 £24000, Precept 2020/21 £28161, Variance £28161- £24000 = £4161 Increase in 2020/21 to fund the ongoing running and maintenance costs of projects being implemented, increase costs associated with new bin installation and servicing, Clerks salary increase, increased public participation and website improvements for accessibility regulations.   |
| 3 Total Other Receipts                                       | 121,416      | 3,229        | -118,187      | 97.34%        | YES                      |  | Receipts received in 2019/20 £119540.10 from Community Infrastructure Levy Payments due to the Parish Council from development in the Parish. Interest of £1044.87 on funds held. VAT receipt of £795.25 and a refund on Insurance payment of £35.46 a total of £121415.68. Receipts in 2020/21 £404.53 Interest and £2823.90 of reclaimed VAT plus £1 savings account opening. Variance 2019/20 to 2020/21 is £3229£3229 -£121416+ -118187. The lower receipts is due to the Council not having any development taking place in the Parish and therefore not receiving any Community Infrastructure Levy funds.   |
| 4 Staff Costs  | 9,838        | 9,164        | -674          | 6.85%         | NO                       |  |  |
| 5 Loan Interest/Capital Repayment                            | 0            | 0            | 0             | 0.00%         | NO                       |  |  |
| 6 All Other Payments   | 20,927       | 39,842       | 18,915        | 90.39%        | YES                      |  | £198.00, Insurance £759.18, Donations £7500, Hall hire £290.42, Miscellaneous £7815.35 (includes Bus shelter £4126.80 and contribution to Road safety work £255.00 and £652.77 and other payments totalling £2780.78) Website £1821.72 Training £295.19 and VAT £1720.97 A total of £20926.58. Payments made in 2020/2021 include Clerk expenses and payroll £150.00 Audit fees £575.00, Petty Cash £165.78, Insurance £751.70, Donations £12390.87(including School laptops £11778.87, Bowls club £262, defibrillator maintenance parts £350), Hall hire and virtual meetings £235.23, Election and co-option costs £101.45, Website and transparency and IT services £3604.71, Training £290, Projects £16,214.54 (includes River study £5000, Road Safety projects £5760 and £1675.87, Playground feasibility £172.80 £123.50, Garden Trust classroom refurbishment £1074, Bins purchases £100.80 and £199.20, Benches £1147.20) Miscellaneous £2479.71 (includes £997.95 subscriptions to NALC and SLCC and £1481.76 in other payments) and VAT of £2883.48 a total of £39842.47. Variance 2019/20 to 2020/21 £20927-£39842 =18915 The increased spending in 2020/21 has been a result of the efforts of the Council to spend the funding received from Community Infrastructure Levy and in response the needs of the community from the pandemic, increase infrastructure provision and servicing, IT and website development to meet the accessibility regulations and increased level of VAT due to the increase level of purchases. |
| 7 Balances Carried Forward                                   | 180,508      | 162,892      |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED  |  |
|  |              |              |               |               | YES                      | EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES |  |
| 8 Total Cash and Short Term Investments                      | 180,508      | 162,892      |               |               |                          | VARIANCE EXPLANATION NOT REQUIRED  |  |
| 9 Total Fixed Assets plus Other Long Term Investments and As | 24,438       | 27,188       | 2,750         | 11.25%        | 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