

## Explanation of variances

Name of smaller authority: **BRAMLEY PARISH COUNCIL**  
 County area (local councils and): **Surrey**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	78,654	73,166				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,861	42,087	1,226	3.00%	NO		
3 Total Other Receipts	46,654	60,874	14,220	30.48%	YES		Explanation given on Sheet 2
4 Staff Costs	48,983	49,241	258	0.53%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	44,020	63,830	19,810	45.00%	YES		Explanation given on Sheet 3
7 Balances Carried Forward	73,166	63,056			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	73,166	63,056				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	61,240	64,091	2,851	4.66%	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

Total Other Receipts variance 2018/19 vs 2019/20					
	<b>2018/19</b>	<b>2019/20</b>	<b>Variance</b>	<b>Variance</b>	
<b>Box 3</b>					
<b>Total other receipts</b>	<b>£46,654</b>	<b>£60,874</b>	<b>£14,220</b>	<b>30%</b>	
<b>Cost centre</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Difference</b>	<b>% diff</b>	<b>Explanation</b>
VAT on Receipts	£7,588	£8,986	£1,398	18%	Higher expenditure in 2019/20 compared to 2018/19, resulting in a higher level of VAT claimed from HMRC
Income - Rents	£1,700	£800	-£900	-53%	Rental of one of Parish Council-owned barn ceased in March 2019.
Income - Village Hall	£19,551	£22,363	£2,812	14%	
Income - Meeting Room	£2,780	£3,500	£720	26%	Increase in number of bookings for meeting room at Library
Income - Bank Interest	£750	£901	£151	20%	More favourable interest rate from Unites Trust Bank for 1-year fixed deposit account
Income - Other reimbursements - Admin	£836	£585	-£251	-30%	In 2018/19, reimbursement of £241.30 was posted to this cost centre. In 2019/20, this reimbursement was posted to Village Hall cost centre
Income - Other reimbursements - Village Hall	£0	£321	£321	320900%	In 2019/20, reimbursement of £321 was posted to this cost centre. Previous year it was posted to the Admin cost centre (see above)
Income - Other reimbursements - Recreation	£2,718	£18,420	£15,702	578%	Reimbursement for fireworks from Village Society (£10,060) incorrectly coded in 2018/19. 2019/20 figures also include reimbursements totalling £5,844 from Bramley Sports Pavilion Trust in contributions towards maintenance works carried out at the Pavilion (roofing works & purchase of new dishwasher).
Income - Other reimbursements - Lighting	£0	£2,070	£2,070	2069900%	2 streetlights were knocked down by cars during 2019/20 for which the Parish Council made insurance claims, totalling £2,070
Income - other reimbursements - Library	£2,717	£970	-£1,747	-64%	In 2018/19, the Library received a grant of £500 from the Village Fete committee. This was not repeated in 2019/20. In 2018/19, the Library received a grant of £736 from the County Council to purchase new chairs for the Library. Income for items purchased in the Library was £1,411 in 2018/19 and only £940.43 in 2019/20.
Income - other reimbursements - Major Projects	£0	£1,727	£1,727	1726900%	The Parish Council received a grant of £1,727 from the District Council to purchase and install a public access defibrillator in the village centre

Cost centre	2018/19	2019/20	Difference	% diff	Explanation
Income - other reimbursements - Other	£222	£0	-£222	-100%	In 2018/19, the Parish Council purchased a number of Silent Soldiers to display in the village to commemorate 100 years since the end of World War I. The cost of 2 of these was recouped from the Village Society and the History Society.
Income - other reimbursements - Estates	£4,389	£0	-£4,389	-100%	In 2018/19, the Parish Council received a grant of £3,000 from the county council to fund vegetation clearance works on a public bridleway. Some of this work was carried out in a neighbouring parish, for which we received a contribution of £1000 from the neighbouring parish council.
Income - other reimbursements - Highways	£3,404	£0	-£3,404	-100%	In 2018/19 the county council made grants available to fund minor works alongside the highways. This was not continued in 2019/20.7
Income - other reimbursements - Stone Barn	£0	£231	£231	230900%	The Parish Council received a refund of part of the cost of a planning application we submitted for proposed alterations to one of our buildings.

Total All Other Payments variance 2018/19 vs 2019/20					
	2018/19	2019/20	Variance	Variance	
<b>Box 6</b>	<b>£44,020</b>	<b>£63,830</b>	<b>£19,810</b>	<b>45%</b>	
<b>Total All Other Payments</b>					
Cost centre	2018/19	2019/20	Difference	% diff	Explanation
VAT on Payments	£6,498	£8,314	£1,816	28%	Higher expenditure in 2019/20 compared to 2018/19, resulting in a higher level of VAT paid.
Audit fees	£650	£635	-£15	-2%	
Travelling expenses	£71	£27	-£44	-62%	Less reclaimable travel carried out in 2019/20
Surveys, etc	£0	£1,932	£1,932	1931999900%	Planning application (£462) submitted for works to a barn managed by the Parish Council, for which 3 x detailed bat surveys were required (£1,469.50)
Postage & stationery - Admin	£2,164	£1,806	-£358	-17%	Less office stationery purchased in 2019/20 than in 2018/19.
Postage & stationery - Village Hall	£10	£23	£13	130%	More stationery purchased for the Village Hall in 2019/20 than in 2018/19
Postage & stationery - Library	£170	£400	£230	135%	Full set of printer toner (£244) needed to be purchased in 2019/20
Postage & stationery - Neighbourhood Plan	£237	£0	-£237	-100%	No stationery required to be purchased for the Neighbourhood Plan in 2019/20
Website	£20	£0	-£20	-100%	Parish Council website is now provided free of charge
Training	£100	£0	-£100	-100%	Clerk attended a training course in 2018/19. This was not repeated in 2019/20
Software	£142	£23	-£119	-84%	Accounting software fee coded to Software account code in 2018/19. In 2019/20, this fee (£121) was coded to Subscription account code
Other miscellaneous - Admin	£226	£643	£417	185%	Charges for Parish Council Elections in May 2019 (£481) payable in 2019/20
Other miscellaneous - Village Hall	£2,724	£705	-£2,019	-74%	In 2018/19, a design specification for proposed works to a Parish Council barn was obtained (£2,000) (separate cost centre for Stone Barn created in 2019/20).
Other miscellaneous - Recreation	£1,587	£183	-£1,404	-88%	In 2018/19, a set of security gates were purchased and installed on common land at a cost of £1,365
Other miscellaneous - Lighting	£100	£0	-£100	-100%	New Christmas lights for village centre purchased in 2018/19 (£100)
Other miscellaneous - Library	£1,730	£1,695	-£35	-2%	
Other miscellaneous - Neighbourhood Plan	£350	£0	-£350	-100%	In 2018/19, consultancy services to produce a Strategic Environmental Assessment for the Bramley Neighbourhood Plan were purchased at a cost of £350

Cost centre	2018/19	2019/20	Difference	% diff	Explanation
Other miscellaneous - Other	£45	£0	-\$45	-100%	In 2018/19, flowers were purchased for a longstanding Member who chose not to stand for election
Other miscellaneous - Estates	£583	£872	£289	50%	In 2018/19 an initial bat survey was carried out on Council owned barn (£350). In 2019/20 Parish Council funded a valuation of an area of common land owned by Guildford borough council (£600). The Parish Council leases and maintains this land and would like the district council to transfer ownership to Bramley PC.
Other miscellaneous - Highways	£45	£45	£0	0%	
Other miscellaneous - Stone Barn	£0	£12	£12	1199900%	New Stone Barn cost centre created in 2019/20. £12 was spent on printing charges for the planning application for proposed building works.
Insurance premiums	£1,415	£1,442	£27	2%	
Subscriptions - Admin	£1,003	£1,252	£249	25%	In 2019/20, the accounting software fee of £121 was posted to this account code (posted to Software in 2018/19).
Subscriptions - Village Hall	£0	£0	£0	0%	
Subscriptions - Recreation	£10	£0	-\$10	-100%	Annual subscription to Playing Fields Association (£10) posted to Recreation cost centre in 2018/19. Posted to Estates cost centre in 2019/20
Subscriptions - Estates	£0	£10	£10	999900%	Annual subscription to Playing Fields Association (£10) posted to Estates cost centre in 2019/20. Posted to Recreation cost centre in 2018/19
Telephone charges - Admin	£684	£776	£92	13%	
Telephone charges - Village Hall	£442	£502	£60	14%	
Cleaning materials - Village Hall	£459	£737	£278	61%	More cleaning supplies for the Village Hall purchased in 2019/20 than in 2018/19. Cleaning contractor also requested that the Council purchase a different (better) brand of cleaning materials during the year.
Cleaning materials - Recreation	£28	£24	-\$4	-14%	
Cleaning materials - Library	£4	£0	-\$4	-100%	No cleaning materials purchased for the Library in 2019/20
Fire and security - Village Hall	£72	£256	£184	256%	Fire extinguisher service at Village Hall cost £57 in 2018/19. Some extinguishers needed to be replaced in 2019/20, increasing the cost to £124. In addition, PAT testing of electrical appliances was carried out in 2018/19 (£132). This was not included in the 2018/19 accounts.

Cost centre	2018/19	2019/20	Difference	% diff	Explanation
Fire and security - Recreation	£60	£148	£88	147%	Fire extinguisher service at Sports Pavilion cost £45 in 2018/19. Some extinguishers needed to be replaced in 2019/20, increasing the cost to £148.
Fire and security - Library	£0	£14	£14	1399900%	First aid kit purchased for Library in 2019/20.
Fire and security - Estates	£28	£0	-£28	-100%	Padlocks for new security gates at Gosden Common purchased in 2018/19
General maintenance - Village Hall	£1,420	£2,734	£1,314	93%	In 2018/19, one-off repairs in Village Hall included: - repairs to plasterwork and other general minor repairs (£580) - installation of new cooker (£180) - electrical work for new cooker (£255) In 2019//20, one-off repairs in Village Hall included: - repairs to boiler (£515) - repairs to toilet (£207) - repairs to dishwasher (£108) - location and repair of water leak (£190) - repairs to flooring following water leak (£157) - location and repair of gas leak (£98) - repair to external wall (knocked by car in car park) (£319) - decoration works in meeting room (£740)
General maintenance - Recreation	£249	£7,624	£7,375	2962%	In 2019/20, essential roof works were carried out on Sports Pavilion (£7,200) plus repairs to the electrics were required (£305)
General maintenance - Lighting	£1,496	£3,047	£1,551	104%	In 2019/20, 2 streetlights were knocked down by cars. The replacement costs totalled £2,420. In 2018/19 there were more general light repairs required than in 2019/20 (£1,496 vs £627)
General maintenance - Library	£0	£7	£7	699900%	Purchase of specific drill bit to affix new signage at Library
General maintenance - Major Projects	£0	£1,595	£1,595	159499900%	One of the Council's planned Major Projects in 2019/20 was to cut back a large patch of overgrowing vegetation at Gosden Common. This cost £1,595
General maintenance - Other	£80	£0	-£80	-100%	£80 was spent on servicing 2 x clocks in village centre in 2018/19.

Cost centre	2018/19	2019/20	Difference	% diff	Explanation
General maintenance - Estates	£5,768	£1,251	−£4,517	−78%	In 2018/19 the following projects were undertaken: - vegetation clearance on major public footpath in village centre (£1,680) - purchase and installation of new wooden posts at Gosden Common (£1,260) - felling of 3 dead trees (£655) - installation of new security gate at Gosden Common (£648) - purchase of footpath sweeping equipment (£588) In 2019/20, one-off projects included various repairs to village centre street furniture at a total cost of £1,004.
Electricity charges - Village Hall	£1,280	£1,170	−£110	−9%	
Electricity charges - Lighting	£3,559	£3,603	£44	1%	
Electricity charges - Stone Barn	£0	£92	£92	9199900%	Electricity charges for stone barn were paid for by individual who rented the barn for storage. This agreement ceased in March 2019.
Water charges	£311	£371	£60	19%	Increase in water charges in 2019/20 plus there was a water leak at the Village Hall in August 2019, which meant more water was used during that month.
Refuse collections - Village Hall	£913	£973	£60	7%	
Refuse collections - Recreation	£169	£237	£68	40%	Increase in the number of refuse collections at the Sports Pavilion in 2019/20 than in 2018/19
Refuse collections - Estates	£203	£90	−£113	−56%	In 2018 there was a traveller incursion at Gosden Common leading to a large amount of refuse on the common. The district council cleared some of it, but the Parish Council agreed to provide a skip to clear the larger items, costing £163
Council rates	£479	£0	−£479	−100%	Council rates not payable in 2020 due to Covid-19 pandemic
Rents - other	£600	£600	£0	0%	
Grass cutting	£1,524	£2,105	£581	38%	Increase in the cost of mowing in 2019/20, plus less mowing was done in July/August 2018 due to traveller incursion on Gosden Common and dry weather
Play area safety	£70	£72	£2	3%	
Gas charges	£1,487	£1,206	−£281	−19%	More favourable fixed rate for gas supply obtained
Village defibrillator	£0	£1,732	£1,732	173199900%	Installation of a public access defibrillator in village centre identified as a Major Project in 2019/20
Grants to other organisations - Admin	£20	£2,000	£1,980	9900%	Grant to Citizens Advice Waverley in 2019/20 (first identified as a Major Project in 2018/19)

Cost centre	2018/19	2019/20	Difference	% diff	Explanation
Grants to other organisations - Major Projects	£2,000	£0	-£2,000	-100%	£2000 grant for Citizens Advice Waverley identified at a Major Project in 2018/19.
Grants to other organisations - Other	£300	£0	-£300	-100%	Grant of £300 made to Royal British Legion in 2018/19 to purchase 3 x "Silent Soldiers" to commemorate 100 years since the end of World War 1
Bramley events - Recreation	£0	£10,060	£10,060	1005999900%	Parish Council purchases the fireworks for annual display in Bramley, the cost of which is reimbursed by the Village Society. In 2018/19, both the cost of the fireworks and the reimbursement from the Village Society (incorrectly coded as a credit to this account code) were posted to this account code. The reimbursement was recorded correctly in "income - other reimbursements - recreation" in 2019/20, so this account code now only shows the payment for the fireworks
Bramley events - Library	£404	£753	£349	86%	The Parish Council funded an event to thank our Library volunteers in 2019/20, at a cost of £316.
Bramley events - Neighbourhood Plan	£3	£0	-£3	-100%	No cost for events for the Neighbourhood Plan in 2019/20.
Bramley events - Other	£30	£30	£0	0%	