

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);
- **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 (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	73,166	63,056				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	42,087	59,846	17,759	42.20%	YES		Following advice from the Clerk, Members agreed to carry out a more detailed budgeting exercise than had been carried out in previous years. This resulted in a higher, although more accurate Precept requirement to meet budgetary requirements for the year.
3 Total Other Receipts	41,982	21,892	-20,090	47.85%	YES		See explanations on second tab below "Receipts variances explanations".
4 Staff Costs	48,659	41,090	-7,569	15.56%	YES		Staff costs for March 2021 were paid on 1st April 2021, so not included in 2020/21 accounts.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	45,520	21,943	-23,577	51.79%	YES		See explanations on third tab below "Payments variances explanations"
7 Balances Carried Forward	63,056	81,761			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	63,056	81,761				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	64,091	64,091	0	0.00%	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

Precept and Total Other Receipts variance 2019/20 vs 2020/21

	2019/20	2020/21	Variance	Variance	Explanation
Box 3					
Total other receipts	£41,982	£21,892	-£20,090	-48%	
Cost centre	2019/20	2020/21	Difference	% diff	Explanation
VAT on Receipts	£8,986	£2,176	-£6,810	-76%	Lower expenditure in 2020/21 compared to 2019/20, resulting in a lower level of VAT claimed from HMRC.
Income - Rents	£800	£1,520	£720	90%	Secured a 3-month rental of a Parish Council-owned barn in 2020/21, resulting in a higher level of rental income.
Income - Village Hall	£22,363	£5,904	-£16,459	-74%	Due to Covid-19 restrictions, the Village Hall was closed for much of the financial year, resulting in a much lower level of income.
Income - Meeting Room	£3,500	£0	-£3,500	-100%	Due to Covid-19 restrictions, we were not able to make the meeting room at the Library available for hire to external users.
Income - Other reimbursements - Admin	£585	£4,218	£3,633	621%	Discretionary Covid-19 grant of £4,218 received from Borough Council during the 2020/21 financial year.
Income - Other reimbursements - Village Hall	£0	£5,000	£5,000	4999900%	Discretionary Covid-19 grant of £5,000 received from Borough Council during the 2020/21 financial year.
Income - Other reimbursements - Recreation	£2,150	£1,810	-£340	-16%	Compensatory Grant received from Borough Council in 2019/20 was £2,150. This was reduced to £1,610 in 2020/21. In addition, due to Covid-19 restrictions, the Cricket Pavilion was not available to hire by external users for much of the 2020/21 financial year.
Income - other reimbursements - Library	£970	£447	-£523	-54%	Due to Covid-19 restrictions, the Library was closed for much of the 2020/21 financial year, so income from use of the photocopier, books, etc was much reduced. When the Library was able to be open, there was a much reduced service, as we were only permitted to offer a book loan service.
Income - other reimbursements - Major Projects	£1,727	£0	-£1,727	-100%	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 in 2019/20. This was not repeated in 2020/21.

Total All Other Payments variance 2019/20 vs 2020/21

	2019/20	2020/21	Variance	Variance
Box 6	£45,520	£21,943	-£23,577	-52%
Total All Other Payments				

Cost centre	2019/20	2020/21	Difference	% diff	Explanation
VAT on Payments	£8,314	£2,107	-£6,207	-75%	Less expenditure in 2020/21 compared to 2019/20, resulting in a lower level of VAT paid.
Surveys, etc	£1,701	£900	-£801	-47%	In 2019/20, the Parish Council planned to undertake a barn conversion project for which a planning application was submitted and bat surveys undertaken, totalling £1,701. In 2020/21, these works were not required to be repeated, but VAT advice was sought for the barn conversion project (£500) and a land survey on a council-owned field was carried out at a cost of £400.
Postage & stationery - Admin	£1,806	£340	-£1,466	-81%	Less office stationery purchased in 2020/21 than in 2019/20.
Postage & stationery - Library	£400	£0	-£400	-100%	Due to Covid-19, the Community Library was closed for much of the 2020/21 year, so no stationery required. In 2019/20, the majority of the outlay was for printer toner at a cost of £244.
Software	£23	£375	£352	1530%	Accounting software fee coded to Subscriptions account code in 2019/20. In 2020/21, this fee (£124) was coded to Software account code. Further accounting software consultancy work totalling £116 was required in 2020/21.
Other miscellaneous - Admin	£643	£198	-£445	-69%	Charges for Parish Council Elections in May 2019 (£481) were paid in 2019/20 financial year. PC elections did not take place in 2020/21.
Other miscellaneous - Village Hall	£685	£15	-£670	-98%	Due to Covid-19, the Village Hall was closed for much of the 2020/21 financial year, leading to lower miscellaneous costs. In addition, in 2019/20, this account code included the purchase of a projector for the meeting room at a cost of £262.50 and new window blinds at a cost of £181..
Other miscellaneous - Library	£1,695	£1,071	-£624	-37%	Due to Covid-19, the Community Library was closed for much of the 2020/21 financial year, leading to lower miscellaneous costs.
Other miscellaneous - Estates	£872	£513	-£359	-41%	In 2019/20, one-off miscellaneous costs totalling £600 were not repeated in 2020/21. In 2020/21, an external contractor was employed to install Christmas lights in the village centre at a cost of £300.

Subscriptions - Admin	£1,252	£1,617	£365	29%	In 2020/21, the accounting software annual fee of £124 was posted to the Software account code. This fee was posted to Subscriptions in 2019/20.
Subscriptions - Village Hall	£20	£300	£280	1400%	Bank card payment subscription was contracted in 2020/21 for Village Hall hire charge payments.
Cleaning materials - Village Hall	£737	£488	-£249	-34%	Due to Covid-19, the Village Hall was closed for much of the 2020/21 financial year, leading to lower cleaning costs.
General maintenance - Village Hall	£2,734	£464	-£2,270	-83%	Extensive one-off maintenance works carried out in the Village Hall in 2019/20 that were not required to be repeated in 2020/21.
General maintenance - Recreation	£7,623	-£119	-£7,742	-102%	In 2019/20, essential roof works totalling £7,200 were carried out at the Sports Pavilion. These were not required in 2020/21. The -£119 recorded in 2020/21 for this account code was a contribution from the Sports Pavilion Trust for electrical works that were carried out in 2019/20.
General maintenance - Lighting	£3,047	£656	-£2,391	-78%	In 2019/20, 2 streetlights were knocked down by cars. The replacement costs totalled £2,420. In 2020/21, no streetlights were knocked down by cars.
General maintenance - Major Projects	£1,595	£0	-£1,595	-100%	One of the Council's planned Major Projects in 2019/20 was to cut back a large patch of overgrowing vegetation at Gosden Common at a cost of £1,595. This was not repeated in 2020/21.
General maintenance - Estates	£1,251	£394	-£857	-69%	In 2019/20, one-off projects included various repairs to village centre street furniture at a total cost of £1,004. This was not repeated in 2020/21.
Electricity charges - Village Hall	£1,170	£851	-£319	-27%	Due to Covid-19, the Village Hall was closed for much of the year, leading to lower electricity charges.
Electricity charges - Lighting	£3,603	£1,949	-£1,654	-46%	New contract for electricity charges for street lighting was secured in 2020/21 at a much more competitive rate than in previous years.
Refuse collections - Village Hall	£973	£407	-£566	-58%	Due to Covid-19, the Village Hall was closed for much of the year so fewer refuse collections were required in 2020/21.
Grass cutting	£2,105	£1,210	-£895	-43%	Due to Covid-19, the Sports Pavilion was closed for much of the 2020/21 financial year, so the cricket pitch did not need to be mowed as often as in 2019/20.
Village defibrillator	£1,732	£0	-£1,732	-100%	Purchased and installation of a public access defibrillator in village centre carried out in 2019/20. This was not repeated in 2020/21.
Bramley events - Library	£753	£12	-£741	-98%	Due to Covid-19, the Community Library was closed for much of the 2020/21 financial year, so fewer events were held during the year.