

Warbleton Parish Council

Variance Analysis Section 2 – Accounting Statements 2020/21

Box 2 The figure used for 31st March 2020 is £58 less than last year's submitted AGAR for 2019/20. This was a result of a comment from PKF Littlejohn. An annual support grant of £58 was included in the "precept" in error. This should have been included in box 3

The precept increased from £16,946 in 2019/20 to £18,366 in 2020/21. This reflected an anticipated increase in salary and related costs for a new Parish Clerk/RFO, the renewal of a contract for maintenance of grass areas owned by the Council and the Council's desire to have a balanced budget against anticipated costs

Box 3 The figure used for 31st March 2020 is £58 greater than the figure submitted on last year's AGAR for 2019/20. An annual support grant of £58 was included in the "precept" in error. This should have been included in box 3

The "other" receipts reflect a CIL payment of £4,955.65 received in April 2020

Box 4 The staff costs increased by £2,876. This was due to a new Parish Clerk/RFO being employed by the Parish Council on a higher rate of pay. Additional hours were also authorised to ensure full resolution of a number of governance issues identified during a Health Check and the Annual Governance Return

Box 5 Not applicable.

Box 6 Payments decreased by £3,064.

There was also a significant decrease in grant payments of £3,150. This was due to each village hall only receiving half of their normal payment. Each hall had received a grant of £10,000 from the government and the Parish Council had not used either hall for the 2020/21 financial year as a result of virtual meetings due to COVID-19.

The grant application process was changed so that in addition to fewer grant applicants in 2020/2, grant payments were mainly awarded to be paid during 2021/22.

The only other significant differences in payments included in Box 6 were:

- A reduction in travel expenses incurred in 2020/21 of £21.60 compared to £256 in the previous year 2019/20 as all meetings had taken place over zoom due to COVID-19.
- £163 was spent on training in 2020/21 primarily for the new Clerk. Several Councillors also received training. £60 was spent on training in 2019/20.
- £748.47 CIL funds were spent in 2019/20 but none in 2020/21.
- £755.00 was spent on IT in 2020/21 which was used to purchase a new laptop/printer for the Clerk. There were no IT payments in 2019/20.

Box 9 In the accounting year 2019/20 box 9 had a zero value. There was an increase of £81,115.00 for 2020/21. This was as result of the former clerk resigning and an inability to recover files and establish if an asset register existed. A new asset register was started from scratch in April 2020 and has now been adopted at Full Council. The Register of Title for a parcel of land at Rushlake Green had been valued in 2014 and was stated to be under £80,000.