

**Explanation of variances – pro forma**

Name of smaller authority: **Worldham Parish Council**

County area (local councils and): **East Hampshire**

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).

	2018/2019 £	2019/2020 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. <b>DO NOT OVERWRITE THESE BOXES</b>
1 Balances Brought Forward	24,536	27,595				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	10,586	12,170	1,584	14.96%	NO	
3 Total Other Receipts	13,061	11,904	-1,157	8.86%	NO	
4 Staff Costs	6,090	6,800	720	11.84%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	14,508	21,663	7,155	49.32%	YES	See Sheet 2
7 Balances Carried Forward	27,595	23,206			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	27,595	23,206				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and As	370,481	373,516	3,035	0.82%	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

Explanation from smaller authority (must include narrative and supporting figures)



Prev Yr £	Box No.	RECEIPTS	2019/2020	% diff on prev yr	£ diff on prev yr	Explanation of variances (differences over 15%)
<b>10,586.00</b>	2	<b>Precept</b>	<b>12,170</b>	15%	1,584.00	
49.35		Bank Interest	124	152%	74.97	2019/2020 - Higher interest due to increased spend
1,346.40		VAT repayment		-100%	-1,346.40	2019/2020 - VAT reclaim sent 02/04/2020 so credit will come into bank balance April 2020 onwards
817.50		Village Hall	1,270	55%	452.50	2019/2020 - Increase in hire usage
4.00		Wayleave		-100%	-4.00	
1,498.84		Sundries		-100%		2019/2020 No insurance claims
-		S106	5,969	100%	5,969.00	2018/2019 No Funding identified in S106 pleas see comments for other
4,285.00		Worldham Community Benefit Fund	4,391	2%	105.97	
5,060.00		Other	150	-97%		2018/2019 - Grants from EHDC &SDNPA
<b>23,647.09</b>	3	<b>Total other receipts</b>	<b>11,904</b>	50%	-11,742.80	
6,080.40		Net Salaries & Allowances	6,800	12%	719.62	2019/2020 2 months overlap of new clerk and old clerk
		Pension Contributions	-		0.00	
107.12		Travel costs	18	-84%	-89.52	2018/2019 - Increased mileage due to projects undertaken & additional training courses for Clerk
<b>6,187.52</b>	4	<b>Staff costs</b>	<b>6,817.62</b>	10%	630.10	
-		Chair's Allowance	-		0.00	
-		Stamps & Stationery	156	100	156.40	2018/2019 - No costs
-		Equipment purchase	2,732	100%	2,732.12	2019/2020 - Dehumidifier and Speed Indicator Device bough
100.00		Section 137 Payments		-100%	-100.00	2019/2020 - No 137 payments
2,732.00		Repairs & maintenance	48	-98%	-2,684.34	2018/2019 - Flat room and ceiling renewal
559.33		Village Hall Electricity	1,202	115%	642.94	Payment for 28/12/18-20/03/19 was paid in April 2019
61.70		Village Hall Water Rates	24	-61%	-37.57	2019/2020 - Last quarter being reissued as was incorrect so will be paid April 2020
65.73		Inspections/septic tank	101	53%	35.09	2019/2020 - Includes contribution to fire inspection St Mary's Church
187.00		Subscriptions & Fees	330	76%	142.50	2019/2020 Increase in subscription fees HALC/NALC/SLCC
200.00		Audit Fees	240	20%	40.00	£200 plus £40 - Gratuity internal auditor
900.00		Grant Allocation	700	-22%	-200.00	2019/2020 - Less grants allocated
-		Grass cutting	-		0.00	
832.50		Playground Maintenance	1,126	35%	293.00	2019/2020 Increase in playground repairs identified
-		Training	-		0.00	
-		Election costs	120	100%	119.60	2019/2020 - Administration of elections held on 2 May 2019
1,061.87		Insurance	1,104	4%	42.30	
5,905.42		Other expenses		-100%	-5,905.42	2018/2019 - Includes transfer of Solar Farm payment to Worldham Community Benefit Fund Acct
1,795.80		VAT on payments	922	-49%	-873.94	2018/2019 -Higher spend generally on projects
		Worldham Community Benefit Fund	12,841.30	100%	12,841.30	2019/2020 - Includes Community Funded Traffic Improvements
<b>20,588.87</b>	6	<b>Total Other Payments</b>	<b>21,645.33</b>	5%	1,056.46	
<b>RECEIPTS &amp; PAYMENTS SUMMARY</b>						
		Balance brought forward 1/4/2019	27,595			
		<b>Add</b> Total Receipts (as above)	24,074			
		<b>Less</b> Total Payments (as above)	28,463			
<b>-</b>	8	<b>Balance</b> carried forward 31/3/2020	<b>23,206</b>	#DIV/0!	23,205.91	

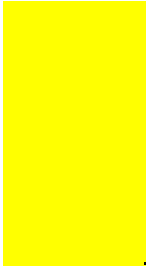

**Significant Variances (differences of over 15% )**

(Detail here reasons for variances under appropriate headings)

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year

	£	£	£
<b>Earmarked reserves:</b>			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
		<hr/>	0
<b>General reserve</b>		<hr/>	0
<b>Total reserves (must agree to Box 7)</b>		<hr/> <hr/>	<b>0</b>