

Explanation of variances – pro forma

Name of smaller authority: **ASTON CLINON PARISH COUNCIL**

County area (local councils and parish meetings only):

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 onwards:** 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).

	2020/21	2021/22	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	185,095	266,809				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	260,235	260,550	315	0.12%	0 NO		
3 Total Other Receipts	1,554,059	111,808	-1,442,251	92.81%	1 YES		During 2020/21 a new community centre was built with £1,342,956 S106 funds. Together with £150,000 PWBL. This is offset somewhat by an increase in café turnover rent (£30,302 in 21/22 against £6,817 in 2020/21) due in part to the lifting of lockdown rules and a change in payment periods. The attached document gives further details.
4 Staff Costs	70,178	57,842	-12,336	17.58%	1 YES		Council was without a Clerk between July & Sept 2021 and the Park Keeper left employment end of July 2021 and the role is being evaluated so no one is currently in post.
5 Loan Interest/Capital Repayment	3,981	156,285	152,304	3825.77%	1 YES		There was a £150,000 PWBL taken out in 2020/21 to fill a funding gap for the new community centre. This was repaid in full during 2021/22
6 All Other Payments	1,658,421	188,592	-1,469,829	88.63%	1 YES		Main differences are due to the community centre build during 2020/21 with £1,489,432 of expenditure. In addition £66,615 was spent in 2020/21 on upgrading the Tennis Courts floodlights and £5,868 on legal fees for a planning appeal. This is offset in part with an increase of £23,345 in 2021/22 in contract staff expenditure to cover the clerk, assistant clerk and park keeper roles while permanent staff were sought. Together with £6,572 in election costs and £7,050 on the Fountain Restoration. The increase in cost for Programmes in the park and cafe waste is due to events being run in 2021/22 which were not run in 2020/21 due to the pandemic. The attached document gives further details.
7 Balances Carried Forward	266,809	236,448			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	249,626	236,687				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	3,003,295	3,029,978	26,683	0.89%	0 NO		
10 Total Borrowings	190,202	37,965	-152,237	80.04%	1 YES		£150,000 Public Works Loan taken out in 2020/21 was repaid in 2021/22

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable