

Explanation of variances – pro forma

Name of smaller authority: Papplewick 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);
- 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? DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	47,247	48,590				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	11,880	12,087	207	1.74%	NO	
3 Total Other Receipts	8,717	6,452	-2,265	25.98%	YES	Grant aid decrease in 2019/20 of £84.00, Papplewick Environment & Community Fund decrease in 2019/20 of £3,997.47, Bonfire Event proceeds decrease in 2019/20 of £41.71. Total decrease in 2019/20 = £4,123.18. VAT Refund increase in 2019/20 of £1,046.61, Insurance Claim due to stolen strimmer in 2019/20 = £811.00. Total increase in 2019/20 = £1,857.61. £4,123.18 - £1,857.61 = £2,265.57
4 Staff Costs	4,651	4,658	7	0.16%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	14,603	9,735	-4,868	33.34%	YES	Donations decrease due to purchasing silent soldiers and RBL Poppies in 2018/19 = £595.00. Subs decrease due to Parish Online Subs in 2018/19 and not in 2019/20 (as offer of free subscription via insurers) = £27.71. Grass & Hedge Cutting decrease in 2019/20 = £15.00. Park Maintenance & Inspection decrease due to essential repairs to the surface in 2018/19 = £2,084.26. War Memorial decrease in 2019/20 due to project completion in 2018/19 = £300.00. Stationery decrease due to purchase of Arnold Baker book and ICO Registration fee included in Stationery Budget in 2018/19 and not in 2019/20 = £115.02. Audit decrease in 2019/20 due to being exempt from an external audit in 2019/20 and not in 2018/19 = £200.00. Village Improvements decrease due to installation of a bin, purchase of a barrel, installation of dropped kerb, purchase of a noticeboard for the playing field and installation of a dog waste bag dispenser in 2018/19 and not in 2019/20 = £2231.44. VAT decrease in 2019/20 = £790.15. Total decrease = £6,358.58 Hall hire increase in 2019/20 due to earlier payment made = £29.00. Insurance increase of £15.02. Grass cutting on playing field increase of £40.00. Newsletter & Printing increase due to having an additional newsletter printed in 2019/20 and purchase of a map = £74.92. Travel increase in 2019/20 = £2.48. Bonfire Event increase in 2019/20 due to purchasing Magnetic Sweeper Tool = £137.47. New budget category for Equipment replacement & maintenance in 2019/20 to purchase new strimmer for the PC = £532.50. New budget category for ICO Registration in 2019/20 = £35.00. Training increase due to Clerk attending training on GDPR in 2019/20 = £10.00. New budget category for Papplewick Environment & Community Fund to purchase Bird Boxes & Nest box Plates for Moor Pond Wood = £385.22. Home office Expenses remain the same = £228.00. Total increase = £1,489.61 £6,358.58 - £1,489.61 = £4,868.97
7 Balances Carried Forward	48,590	52,736			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES
8 Total Cash and Short Term Investments	48,590	52,736			YES	VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and As	111,947	115,812	3,865	3.45%	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

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

See Reserves Tab

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 end:

	£	£	£
Earmarked reserves:			
Play Equipment	17397		
Trees maintenance	6000		
Cycle path	10000		
Papplewick Environment & Community Fund	8151.25		
Removing unauthorised occupants from PC land	3000		
	<hr/> 44548.25		
General reserve	8187.75	<hr/> 8187.75	
Total reserves (must agree to Box 7)	<hr/> 52736		