

## Explanation of variances – pro forma

Name of smaller authority:

Salhouse Parish Council

Norfolk

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:** 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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	87,062	83,793				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	27,000	27,000	0	0.00%	NO		
3 Total Other Receipts	114,853	10,405	-104,448	90.94%	YES		In 2019/20 S106 monies was received for projects of £88,690.91, however none in 2020/21. In 2019/20 the VAT refund was £18610.52 compared to £2828.63 in 2021 so a decrease of income of £15781.89. CIL monies received of £3937.83 compared to £3618.62 in 2021 an decrease of £319.21. In 2019/20 donations were received of £1631.81 and other income from banking error £141.00, HMRC refund £335.17 (from previous years) but none in 2021/21. Playing field rent was down in 20/21 by £277.50. Admin contribution was down in 20/21 by £15.00. In 2020/21 interest received increased by £1.84, water recharge of £51.76, recycling credits by £19.06. Income for projects was received of £1637.20 also a grant of £1000.00 and insurance monies of £34.94.
4 Staff Costs	11,361	14,825	3,463	30.48%	YES		Extra hours and pay increase in 20/21 contributed to extra costs of £2808.16. Pension contributions increased by £1004.39, and HMRC payments by £277.00. The figure for 20/21 does not include travel expenses which in 2019/20 were £626.18.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	133,760	56,103	-77,658	58.06%	YES		In 2020/21 office expenses increased by £1627.11, which included electronic accounting system annual fee £286.00, laptop £565.83 and Data Protection services £960.00. Insurance was paid in 20/21 of £611.80, but no payment in 2019/20. Subscriptions increased in 20/21 by £958.82 and audit fees by £115.00. Maintenance (inc. dog/litter bin costs) increased by £1373.44. Donations increased by £528.50. Project costs were down by £68481.33 and VAT of £14041.07. Training costs in 2020/21 decreased by £350.00.
7 Balances Carried Forward	83,793	50,271			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	83,793	50,271				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Ass	188,079	197,704	9,625	5.12%	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