

Explanation of variances – pro forma

Name of smaller authority: **Littleton and Harestock Parish Council**

County area (local councils and par **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);
- **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 (Restated) £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	150,480	193,357				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	109,214	109,120	-94	0.09%	NO		
3 Total Other Receipts	24,749	36,000	11,251	45.46%	YES		This difference is made up of an increase in reclaimed VAT of £10,782.63, and an increase in grants of £10,034.00. This was offset by reductions in investment interest of £168.17, donations were reduced by £250, Sports clubs fees were reduced by £8777.62 and we received £365.61 less from the Millenium Hall Trustees, and £4.03 less in miscellaneous income.
4 Staff Costs	16,582	18,887	2,305	13.90%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	74,504	112,600	38,096	51.13%	YES		The difference is made up of an additional £9,153.01 in building costs (mainly for fire and electrical safety improvements), an additional £25 in audit fees, additional costs for car park maintenance of £1,793.61, and pond maintenance of £2,585.88. We purchased a new Speed Camera and a new notice board which meant that costs increased by £4776.88, and £2,220.49 respectively. Playground and Grounds maintenance costs increased by £12,224.38, and an extra £410 was spent on tree maintenance. An extra £1,054.94 was spent on website maintenance and newsletters, and £132.80 on printing costs, an extra £953.61 was paid for water and rubbish charges. Insurances costs increased by £410.72 and an additional £4,023.25 was expended on VAT. This was offset by a reduction in office and utility costs of £477.56, a reduction of £413.25 spent on parish flower and shrub planting, and spend on grants and subscriptions was reduced by £70.59. Dog bin emptying costs reduced by £170, training was reduced by £55.06 and other non building repairs were £437.76 less than last year. Car Parking and mileage expenses were reduced by £44.55.
7 Balances Carried Forward	193,357	206,990			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	193,355	206,988				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	729,223	739,664	10,441	1.43%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

2019/20 Figures Restated: Please note that item 4 and 6 in the 2019/20 column have been restated to remove petrol and parking expenses from the staff costs, and add them to "all other payments".

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)