

**Explanation of variances – pro forma**

Name of smaller authority: **Bathampton Parish Council**  
 County area (local councils and parishes): **BANES**

Insert figures from Section 1 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).

	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	52,235	61,607				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	23,000	23,000	0	0.00%	NO		
3 Total Other Receipts	9,331	6,236	-3,095	33.17%	YES		The primary cause of this decrease is the CIL received (£1,807 in (2020/21) vs £6,168 2019/20). Bank interest was also down £26 (2020/21) vs £104 (2019/20). Some of this decrease is offset by receipt of a private donation of £1,000 towards playground repairs and an increase in VAT recovered (up £242) and Allotment rents (up £160).
4 Staff Costs	9,912	11,426	1,514	15.27%	YES		In 2019/20 the Clerk changed but due to a delay in recruitment we paid only 11 months salary. In Jan 2020/21 the Clerk had her hours increased from 10 to 12 hours a week. The Handyman had his salary increased and moved onto the NALC SCP1 pay in January 2021. Following an internal review, this pay was back dated to April 2020 as the salary was below the expected level for this role. (up £589). Employee expenses and travel costs for 2019/20 and 2020/21 have been removed from box 4 and included within box 6.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,048	19,251	6,203	47.54%	YES		The Primary increase in costs YOY is due to upgrading the Village Street Lights to LED, a one off payment of (£6,157.43 in 2020/21). VAT was higher (£2,295 20/21) vs (£1,120 19/20) in view of this expenditure. Additionally, a new playground gate was purchased and playground repairs were carried out in 2020/21, (an increase of £699). New Councillors also joined increasing training costs (up from £20 in 2019/20 to £120 in 2020/21. Helping to offset this increase in costs was a £685 decrease in general admin costs (due to Covid-19 less newsletters were sent out, less room hire costs were incurred due to meetings being held online and subscription costs were down), £350 decrease in S137 payments, £349 decrease in street light energy due to the LED conversion and no costs for footpaths, down £186 from 2019/20 due to less activity in response to Covid-19 and no travel costs due to the Clerk living locally (down £52). Please Note: Employee expenses and travel costs for 2019/20 and 2020/21 have been taken from box 4 and added to 'all other payments' following feedback from the Internal auditor.
7 Balances Carried Forward	61,606	60,166			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	61,607	60,166				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	101,619	101,619	0	0.00%	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