

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

BARLASTON PARISH COUNCIL

Parish Council name: _____

Please explain any variances of more than 15% or anything over £100k between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2020/21 £	2021/22 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))	
Box 2 <i>Precept</i>	65,199	64,520	-679		
Box 3 <i>Other income</i>	29,549	16,804	-12,745	Funding 2020/2021 Other Income: Reclaiming VAT @ £8,714 Grass cutting grant from the County Council @ £3,130 Unfettered grant from the Village Hall (Parish Council are Sole Trustee) to cover building works / utility costs @ £11,403 Bank Interest £25 Lease Payments / income for training / grants @ £1,475 Concurrent / CGI @ £4,803 Total 29,549	Funding 2021/2022 Other Income: Reclaiming VAT @ £3,803 Grass cutting grant from the County Council @ £4,173 Unfettered grant from the Village Hall (Parish Council are Sole Trustee) to cover building works / utility costs @ £2,297 Bank interest @ £9 Lease Payments (no training undertaken) @ £1,040 Concurrent / CGI @ £5,482 Total £16,804 Difference @ - £12,745
Box 4 <i>Staff costs</i>	17211	17777	566		
Box 5 <i>Loan interest/ capital</i>	0	0	0		

Box 6	77,375	56,828	-20547		2020/21	2021/22
<i>Other payments</i>				(a) Lengthsman Costs in 2020/21 @ £8,048. In 2021/22 these were £1,600 (a reduction of £6,448). Costs were allocated to a permanent 'Maintenance contract', see (j) below.	8,048	1,600
				(b) Staff Training 2020/21 @ £704. In 2021/22 @ £577 (a reduction of £127)	704	577
				(c) Members Training 2020/21 @ £150. In 2021/22 @ £125 (a reduction of £25)	150	125
				(d) Expenses & Allowances in 2020/21 @ £51, in 2021/22 @ £44 (a reduction of £7)	51	44
				(e) Chairman's allowance remained at £250	250	250
				(f) Consultancy 2020/21 @ £1,187 – 2021/22 @ £840 (a reduction of £347). Costs incurred in 2020/21 as follows: Planning Consultancy works @ £1,050 ROSPA Reports @ £137 Total £1,187 Costs incurred in 2021/22 as follows: Removal of travellers @ £840	1,187	840
				(g) Audit 2020/2021 @ £171. 2021/22 @ £493 (increase of £322). Figure includes Mazar fees previously included in Other Office Costs.	171	493
				(h) Audit Village Hall 2020/21 @ £146. 2021/22 @ £149 (increase of £3)	146	149
				(i) Insurance costs remained @ £980	980	980

				(j) Grounds Maintenance 2020/21 @ £4,953. 2021/22 @ £14,249 (increase of £9,296). This includes the previous Lengthsman's fees.	4,953	14,249
				(k) Repairs & Maintenance 2020/21 @ £791. 2021/22 @ £10,390 (an increase of £9,599)	791	10,390
				Costs incurred in 2020/21 included:		
				Paint @ £26		
				Defib Replacement parts @ £461		
				Dog Bag replenishment @ £304		
				Total £791.		
				Works undertaken in 2021/22 included:		
				Works on the Canal @ £2,050		
				Village Green Drainage works @ £4,129		
				Asset Maintenance works @ £3,563		
				Tree Works @ £648		
				Total £10,390		
				(l) Repairs & Maintenance (non Parish) 2020/21 @ £675. 2021/22 @ £0. A decrease of £675. Figures moved to Repairs & Maintenance main budget.	675	0
				(m) Village Hall Repairs 2020/21 @ £26,053. 2021/22 @ £258 (a reduction of £25,795)	26,053	258
				2020/21 works included:		
				Garage works @ £1,680		
				Emergency Roof works @ £120		
				Clock Tower Installation @ £420		
				Wiring of external clock @ £160		
				Roof Works @ £8,912		

				<p>Ground Works @ £850</p> <p>Air Conditioning Repair @ £120</p> <p>Drainage works @ £3,510</p> <p>Suspended ceiling works @ £2,654</p> <p>Kitchen Repairs @ £914</p> <p>Painting of the Hall @ £2,350</p> <p>Floor Works @ £2,763</p> <p>Gate works @ £1,600</p> <p>Total £26,053</p> <p>In 2021/22 floor works were undertaken @ £258</p> <p>(n) Subscriptions 2020/21 @ £1,271. 2021/22 @ £887 (a reduction of £384). In 2021/22 figures were moved from subscription into Other Office Costs.</p> <p>(o) Other Office Costs 2020/21 @ £2,990. 2021/22 @ £7,078 (an increase of £4,088)</p> <p>2020/21 main variances were as follows:</p> <p>We incurred a charge of £1,000 for the severance of a maintenance contract</p> <p>We moved into a permanent office, annual lease cost @ £2,050</p> <p>Hosting of the village show @ £528</p> <p>Stage Hire @ £450</p> <p>Total £4,028</p> <p>(p) Grants & Donations 2020/21 @ £3,400. 2021/22 @ £7,601 (an increase of £4,201)</p> <p>Grants in 2020/21 as follows:</p>		
					1,271	887
					2,990	7,078
					3,400	7,601

				<p>Walking for health @ £100</p> <p>Tooling for ramblers @ £200</p> <p>Grant for PPE for volunteers £400</p> <p>Support for First Responders @ £1,000</p> <p>Prostate Testing Grant @ £300</p> <p>Poppy Appeal @ £300</p> <p>Printing annual village publication @ £500</p> <p>Poppy Appeal @ £100</p> <p>Hospice Grant @ £500</p> <p>Total £3,400</p> <p>Grants awarded in 2021/22 as follows:</p> <p>Contribution to grass cutting @ £1320</p> <p>Heating System Village Hall @ £600</p> <p>Litter picking equipment @ £200</p> <p>Thank You event catering @ £250</p> <p>HUS Training Village Hall Volunteers @ £270</p> <p>H&S Training Transport Scheme @ £175</p> <p>Fireworks Grant @ £500</p> <p>Poppy Appeal @ £350</p> <p>Grass Cutting contribution @ £1,346</p> <p>Silver Surfer IT Course @ £500</p> <p>Hospice Grant @ £500</p> <p>New kitchen contribution bowls club @ £500</p> <p>Christmas leaflet printing @ £400</p> <p>Book of thanks contribution @ £40</p>		
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				<p>WI Refreshment Grant @ 150</p> <p>Heron Refreshment Grant @ £150</p> <p>Girl Guides Kenya grant @ £250</p> <p>PSA Testing Grant @ £100</p> <p>Total £7,601</p> <p>(q) Leases 2020/21 @ £0. 2021/22 @ £1,050 – new allotment contract</p> <p>(r) Gas 2020/21 @ £615. 2021/22 @ £1,067 (increase of £452). Increase in costs / usage since COVID-19</p> <p>(s) Electricity 2020/21 @ £473. 2021/22 @ £785 (increase of £312). Increase in costs / usage since COVID-19.</p> <p>(t) Telephone / Internet. 2020/21 @ £360. 2021/22 @ £496 (increase of £136).</p> <p>(u) Election costs 2020/21 @ £286. No election in 2021/20. (A reduction of £286).</p> <p>(v) Capital Projects / New Assets 2020/21 @ £14,650. 2021/22 @ £4,791. (A reduction of £9,859).</p> <p>2020/21 as follows:</p> <p>2 x speed indicator devices @ £3,500</p> <p>Village Hall Clock Tower @ £1,735</p> <p>Noticeboard @ £2,202</p> <p>2 x Garages @ £6,166</p> <p>Pots for play area @ £29.70</p> <p>Bench @ £1,016</p> <p>Total £14,650</p> <p>Replacement defib cabinets @ £4,275</p>		
					0	1,050
					615	1,067
					473	785
					360	496
					286	0
					14,650	4,791

				<p>4 established Oak Trees @ £516</p> <p>Total @ £4,791</p> <p>(w) VAT on Payments 2020/21 @ £9,171. 2021/22 @ 3,117 (a reduction of £6,054)</p>	<p>8,714</p> <p>3,117</p>	<p>77,375</p> <p>56,828</p> <p>-20,547</p>
<p>Box 7</p> <p><i>Balances carried forward</i></p>	87,514	94,233	6,719	<p>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.</p> <p>Earmarked reserves:</p> <p>HMRC £36,000</p> <p>Village Hall Fund £10,000</p> <p>Election £7,000</p> <p>Play Park Meadow Road £12,000</p> <p>Total £65,000</p>		
<p>Box 9</p> <p><i>Fixed assets & long term assets</i></p>	77,717	82,508	4,791	<p>Explain <u>all</u> movements in this category and not just those above 15% or over £100k</p> <p>Purchased defib cabinets @ £4,275</p> <p>Purchased 4 Oak trees @ £516</p>		
<p>Box 10</p> <p><i>Total borrowing</i></p>	0	0	0			