

Explanation of variances – pro forma

Name of smaller authority:

Barton Seagrave Parish Council

County area (local councils and):

North Northamptonshire Council

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 onwards:** 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).

	2020/21 £	2021/22 £	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	186,838	198,023				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	70,000	50,000	-20,000	28.57%	YES	For 2020/21 the external auditor advised the Parish Council to have regard to the level of reserves when setting the precept. The Parish Council has taken this onboard and reduced the precept by £20,000	
3 Total Other Receipts	30,054	81,742	51,688	171.98%	YES	Following the lifting of Covid restrictions the Village Hall income has increased as follows, 2020/21 figures in brackets. Room hire/café £44315 (9677); Nursery lease £25000 (£19712). In addition £12079 VAT was reclaimed in 2021/22	
4 Staff Costs	9,929	27,424	17,495	176.20%	YES	In the second half of 2021/22 the Parish Council employed two members of staff to manage the day to day functions of the Village Hall. They are employed on an hourly rate and cover the overall opening hours of 8:30am to 9:00pm. This results in the additional staff costs of £17495 over that for the Clerk.	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	78,940	127,840	48,900	61.95%	YES	The significant differences are as follows. 2020/21 figures in brackets. Air conditioning £30838 (£0), EV Charging £11157 (£0), Pocket Park £19252 (£2695), Speed indicator £362 (£2267), War Memorial £0 (£1953), Bus shelter £0 (£7815), electricity £4163 (£2517) Village hall maint £884 (£1939 Solar panel repairs £750 (£0)	
7 Balances Carried Forward	198,023	174,501			YES	VARIANCE EXPLANATION NOT REQUIRED This was drawn to the Parish Council's attention by the auditors last year and councillors have responded to this by reducing the precept by £20000 and investing in air conditioning and EV charging points for the Village Hall. Other projects are being considered for investment in the community in future years.	
8 Total Cash and Short Term Investments	198,023	174,501				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	92,303	103,958	11,655	12.63%	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