

## Explanation of variances – pro forma

Name of smaller authority: **Marhamchurch Parish Council**  
 County area (local councils and Cornwall)

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. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	13,002	16,297				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	18,745	19,701	956	5.10%	NO		
3 Total Other Receipts	4,340	12,632	8,292	191.06%	YES		There was an increase in receipts of £8292 from last year. There was an increase in: Miscellaneous Receipts of £6,395.35, which was payment of Statutory Maternity Pay from HMRC; VAT repayments of £295.41; Footpath Maintenance of £10; Community Chest Grant of £637.20 for playpark maintenance; and an increase of £1,803.50 in donations and fundraising for the playpark. This totals an increase of £9,141.46 from last year. There was a decrease in: Bank interest received of (£26.49); Burial Fees of (£810); and a decrease in the CTS Grant of (£12.71). This totals a decrease of (£849.20) from last year. £9141.46 - £849.20 = £8,292.26.
4 Staff Costs	10,025	13,383	3,358	33.50%	YES		In 2020 – 2021 there were 4 months where a half salary was received. In 2021 the clerk's hours were increased an extra 2 hours per week and a pay rise was also applied upon review. This increased wages by £1,096. On 18/1/22 a new clerk was appointed to cover maternity leave, which resulted in an increase in the salary payments by £1,229, which also resulted in an increase in income tax of £346. The increase in hours resulted in a pension increase of £499 and an increase of £153 in National Insurance contributions.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,764	16,473	6,709	68.71%	YES		There was an increase in expenditure of £8,693.81 consisting of: Postage of £12.99; Insurance of £76.57; Membership fees of £185.64; Election costs of £2,435.24; Neighbourhood Plan of £128.58; Room rent of £32.27; Chairman's Allowance of £80; Website and IT maintenance of £306.79; Training Courses of £108; Travel expenses of £31.50; Miscellaneous Payments of £571.20 re green waste permit, refund for burial plot, job advert and feasibility study; General maintenance of £3,956.72 re playpark fence and swing repair; MVSL Toilets of £67.45; Community Chest grant of £35.16 re bin liners, litter sign, flags; Methodist room hire of £195; and Playpark grass cutting / maintenance of £470.70. There was a decrease in expenditure of £1,984.27 consisting of: Defibrillator costs of (£150); Audit expense of (£240); Broadband cost of (£27.52); Cemetery Maintenance of (£350); LMP cost of (£42); Zoom fee of (£71.95); Community Infrastructure Levy of (£742.80); Grants of (£100); and S.137 grants of (£260).
7 Balances Carried Forward	16,298	18,774			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	16,297	18,774				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	78,191	78,191	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