

Explanation of variances – pro forma

Name of smaller authority: **Cullingworth Village Council**

County area (local councils and parish meetings only):

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 £	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	34,741	36,271					
2 Precept or Rates and Levies	30,424	37,801	7,377	24.25%	YES	Loss of Council Tax Support Grant (£2203), requirement to support new Youth Club (£1500), additional funding for lengthsmen (£1413) funding for PA system (£500) plus various increased costs meant precept request was higher (37801/1269 = £29.78) in 20-21 than in 19-20 (30,424/1221 = £24.92)	
3 Total Other Receipts	4,944	3,073	-1,871	37.84%	YES	Loss of Council Tax Support Grant (£2203), reduction in interest (£64) and VAT reclaim (£442) partly offset by HMRC return (£111), Community Infrastructure Levy (£527) and Cleaner Streets Fund grant (£200). (2203 + 64 + 442) - (111 + 527 + 200) = -1871	
4 Staff Costs	6,648	6,790	142	2.14%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	27,190	22,635	-4,555	16.75%	YES	All events and competitions cancelled due to Covid. No meeting room required (£435), less advertising (£2199 in 19-20, £1145 in 20-21). Two large costs in 19-21 - £1584 on War Memorial maintenance, £10890 on purchase of Christmas lights and tree (£6190 spent in 20-21). Fewer grants requested. Increase in floral costs due to new hanging baskets (£1527 compared to £240 in 19-20), increase in training costs for new Clerk (£12 in 19-20, £354 in 20-21), increase in sundry expenses (£1620 legal expenses, £173 Zoom, £592 new noticeboard, £288 grit and more) did not outweigh.	
7 Balances Carried Forward	36,271	47,720			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	36,271	47,720				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	17,217	19,297	2,080	12.08%	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