

Explanation of variances – pro forma

Name of smaller authority: **Thorverton Parish 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 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	67,845	43,347				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	15,739	47,912	2,173	13.81%	NO		
3 Total Other Receipts	11,656	10,155	-1,501	12.88%	NO		
4 Staff Costs	9,205	6,618	-2,587	28.10%	YES		Due to the clerk's post being vacant for a 2 months and the Handyman moving from employee to contractor this figure is artificially low for 2021/22. The handyman employed by the Parish Council resigned during the 2021-22 year, his final salary being paid on 23rd August 2021. Salary for the handyman was £2821 in 2020-21 and £1521 in 2021-22. The Council did not find a willing employee and entered a contractual arrangement with Cllrs maintaining the open spaces themselves on a voluntary basis for a period of approximately 5 months while a suitable contractor was found. The contracted handyman was paid £317 in 2021-22 which is included in 'All other payments'. Thorverton Parish Council had three clerks during the financial year 2021-22. The first clerk was employed at salary point 19 (£13.24/hr) and resigned in May. Her final payment was made on 23rd August 2021. The second clerk was employed at salary point 18 (£12.98/hr) and left by mutual consent without completing probation on 26th October 2021. The third clerk was employed at salary point 14 (£11.96/hr) from 17th December 2021 and is still in post at time of writing. There was no break between the first and second clerk, but the post was vacant for 61 days between the second and third clerks. The clerk payments were £6384 in 2020-21 and £5097 in 2021-22.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	42,688	9,614	-33,074	77.48%	YES		In the previous year the Parish Council received grant funding totalling £33,990.37 for a Night Landing Site for Devon Air Ambulance, the Cemetery Expansion and improvements to an old Sheep Dip which is now a recreational area.
7 Balances Carried Forward	43,347	55,182			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	43,347	55,182				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	69,987	69,987	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