

Explanation of variances – pro forma

Name of smaller authority: **Godstone Parish Council**
 County area (local councils and): **Surrey**

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);
- 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).

	2018-2019 £	2019-2020 £	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	152,425	125,830				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	55,683	60,426	4,743	8.52%	NO		
3 Total Other Receipts	37,656	76,741	39,085	103.80%	YES		<p><u>Increases in Income</u> CIL income for FY2019-20 was significantly higher, by £50,219 compared to FY2018-19.</p> <p><u>Decreases in Income</u> In FY2019-20 there was also £11,372 less income compared to FY2018-19 broken down in the areas - Burial Ground £7,174, Rents £908, Donations £1,540 and Grants (Neighbourhood Plan) £1750.</p>
4 Staff Costs	19,504	23,072	3,568	18.29%	YES		<p><u>HMRC NI and Income Tax</u> Mar 2019 amount included in 2019-20 figures so 13 months in 2019-20. HMRC in credit during 18/19 from overpayment in 17/18 so lower payments made in 18/19 (Estimate of impact 18/19 of amount paid for 12 months due to correction of credit from 17/18 per month average is £135.56 and 19/20 of amount paid for 12 months with no outstanding credit per month average is £201 - Difference on average per month is £65 x 12 to estimate the impact over the year = £785.28).</p> <p><u>Admin Role</u> 4.5 additional months actually worked in 2019-20 in comparison to previous months not worked (April, May, June (half a month), Sept and Oct) of 2018-2019. Estimate this equals around £2198</p> <p><u>Variation to Clerks hours between Years</u> Hours worked 2018/19 were around 915 and 2019/2020 were around 950 so around 36 additional hours worked in 2019/20. The Admin assistant went on mat leave end of Jan and the position was not covered until April 2020 and the clerks hours vary dependent on work demand, but remained within the contracted agreed amount of min 15 hours a week and max 20 hours a week.</p>
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	100,430	126,810	26,380	26.27%	YES		<p><u>Projects - Increase in Spend</u> There has been an increase on expenditure during FY19-20 in relation to the Local Plan Consultation - Inspection Stage of £13,294, work on the new Hilly Fields village car park of £10342 designated funds and £8405 CIL funds and a tree survey and associated works for £8700.</p> <p><u>Repairs and Maintenance for office - Increase in spend</u> Due to the Air Conditioning unit needing to be replaced at a cost of £990, there was an increase in spend within the Repairs and Maintenance category compared to the previous FY2018-19.</p> <p><u>Smaller categories - Increase in spend</u> Grants up £1789 and Bus Shelter £614 VAT Refund - Increase</p> <p><u>Projects - Decrease in Spend</u> There was an increase in VAT refunds in FY2019-20 compared to the FY2018-19 of £4019</p> <p><u>Smaller categories - Decrease in spend</u> Godstone Green Defences (Incursions) had the majority of work completed in the previous year FY2018-19 and so there was a decrease in spend of £14830 in this area.</p> <p><u>Childrens Playgound £2779, War Memorial £1678, Allotments £1349, Noticeboards £1038, Christmas lights £265 and Neighbourhood Plan £575</u></p>
7 Balances Carried Forward	125,830	113,115			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	125,830	113,115				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	199,509	211,418	11,909	5.97%	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