

Explanation of variances – pro forma

Name of smaller authority:

RUYTON XI TOWNS PARISH COUNCIL

County area (local councils and parish meetings only):

SHROPSHIRE

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?	figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	49,791	26,601				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	31,000	31,000	0	0.00%	NO		Precept for 2020-21 discussed and approved 10.12.2019, min ref: 105.19f.
3 Total Other Receipts	2,457	5,018	2,561	104.23%	YES		2019-20 other receipts: £231 Neighbourhood fund, £2199 VAT refund (included VAT from traffic calming equipment purchased in 1st quarter of 2019-20 tax year), plus small amount of interest and refund of bank charges (£27 total). 2020-21 other receipts: Contributions from Clive Parish Council towards shared cost of Zoom Pro £43, HMRC PAYE refund £256, VAT refund £4719, included VAT from streetlight LED upgrades (£4034) and purchase of SmartWater kits (£547), streetlight energy bills (£35), replacement VAS batteries (£36), external audit (£40), signage (£3), misc office and stationary costs (£24).
4 Staff Costs	8,725	7,160	-1,565	17.94%	YES		Staff costs for 2019-20 now restated (had previously included mileage). Former clerk (who left in Nov 2019) was on higher pay point than current clerk, so total staff costs for 2019-20 are higher than 2020-21. There was also some overlap in October 2019 for handover training and cover for staff illness (£158).
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		No borrowing.
6 All Other Payments	47,923	11,058	-36,865	76.93%	YES		2019-20 figure restated to include staff mileage (previously included under staff costs). See separate Word doc for detailed explanation of variance (far too big to fit in this box).
7 Balances Carried Forward	26,600	44,401			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	26,601	44,401				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	49,372	50,559	1,187	2.40%	NO		2019-20 figure restated as this was insurance value, not asset value. 2020-21 updates to asset register: Solar panel and bracket for 1 x VAS (£365), new notice board purchased for Birch Grove (awaiting installation) £465, 2 x new remembrance wreaths (£75 for one, other donated FOC). Total value £76 includes nominal £1 value for gifted wreath.
10 Total Borrowings	0	0	0	0.00%	NO		No loans.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable