

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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).

	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 (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	51,640	23,071				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	57,862	69,139	11,277	19.49%	YES		2020/21 Precept increased by 20% to make up for a shortfall due to commitments made in 2019/20.
3 Total Other Receipts	11,158	14,407	3,249	29.12%	YES		Please see attached sheet
4 Staff Costs	30,975	26,395	-4,580	14.79%	NO		
5 Loan Interest/Capital Repayment			0	0.00%	NO		
6 All Other Payments	66,614	46,445	-20,169	30.28%	YES		2019/20 the council used up an excess of reserves. 2020/21 The council stuck to the precepted Budget and also built up the reserves again.
7 Balances Carried Forward	23,071	33,777			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	23,071	33,777				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	396,872	397,240	368	0.09%	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

	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)
VAT PAID	£ 5,753.72	£ 3,619.78	-2,134	37.09%	YES		2020/21 Expenditure reduced by 20% so VAT Paid is also reduced
Payroll Processing	£ 260.00	£ -	-260	100.00%	YES		No payroll Invoice received in 2020/21
Bank Charges HSBC	£ 324.72	£ 254.19	-71	21.72%	YES		Less payments made in 2020/21 than in 2019/20 so bank charges are less
C L Repairs & main	£ 2,393.36	£ 1,939.01	-454	18.98%	YES		Due to COVID less repairs were possible
Memorials Safety	£ 1,078.70	£ 85.00	-994	92.12%	YES		Due to COVID less repairs were possible
Cleaning Materials		£ 10.73	11	#DIV/0!	NO		
Professional Fees	£ 400.00	£ 1,498.16	1,098	274.54%	YES		Professional Fees increased in 2020/21 due to Health & Safety Risk Assessment commitments.
PAT Testing	£ -	£ 175.00	175	#DIV/0!	YES		No pat test took place in 2019/20
Electricity	£ 1,957.03	£ 2,261.43	304	15.55%	YES		Increased Charged
Email & Computer	£ 1,645.73	£ 2,379.86	734	44.61%	YES		Tablets bought for virtual meetings
ERNLLCA Subs	£ 952.91	£ 1,057.89	105	11.02%	NO		
External Audit	£ 300.00	£ 300.00	0	0.00%	NO		
Grant	£ 13,943.00	£ 6,000.00	-7,943	56.97%	YES		Due to COVID the council awarded less grants
Grass Cutting	£ 2,574.20	£ 2,619.20	45	1.75%	NO		
Hanging Baskets & BKV	£ 4,635.96	£ 3,459.18	-1,177	25.38%	YES		2019/20 the council invested in upgrading old hanging baskets
ICO	£ 40.00	£ 40.00	0	0.00%	NO		
Insurance	£ 1,836.98	£ 1,938.63	102	5.53%	NO		
Internal Audit	£ 738.00	£ 731.50	-7	0.88%	NO		
Litter Collection	£ 2,480.00	£ 2,223.00	-257	10.36%	NO		
Mower petrol	£ 110.70	£ 79.17	-32	28.48%	YES		Due to COVID less grasscutting took place
Photocopy costs	£ 924.05	£ 670.43	-254	27.45%	YES		Due to COVID less photocopying took place.
Play Equip Maint. & C19	£ 586.80	£ 1,514.56	928	158.10%	YES		Increase in Playground Maintenance costs and new signage.
Postage	£ 166.70	£ 88.23	-78	47.07%	YES		Due to COVID less postage was sent
Advertisements (Arrow)	£ 258.00	£ -	-258	100.00%	YES		The council decided to stop publishing in the Arrow
Rates	£ 529.62	£ 558.00	28	5.36%	NO		
NLC Refuse	£ 226.00	£ 228.80	3	1.24%	NO		
Room Hire	£ 360.00	£ 22.50	-338	93.75%	YES		Due to COVID the council couldn't meet in person so room hire wasn't required
RoSPA Play Inspect	£ 186.00	£ 190.00	4	2.15%	NO		
S137	£ 5,554.00	£ 1,490.00	-4,064	73.17%	YES		Less Grants given out due to COVID
Subs	£ 156.00	£ 161.00	5	3.21%	NO		
Stationary	£ 339.54	£ 357.44	18	5.27%	NO		
Street Furniture	£ -	£ 1,260.00	1,260	#DIV/0!	YES		Base for bench & fixing of bin
Subs - general	£ 110.00	£ 145.00	35	31.82%	YES		Increase in subscription fees
Telephone / internet	£ 1,055.28	£ 956.42	-99	9.37%	NO		
Training	£ 1,392.20	£ 92.44	-1,300	93.36%	YES		Training Courses reduced due to COVID
Travell Exp - Cllrs	£ 40.00	£ 541.58	502	1253.95%	YES		2020/21 Temporary Clerk given travelling expenses amounting to £497.33
Tree Maintenance	£ 519.00	£ 4,850.00	4,331	834.49%	YES		Tress identified as needing maintenance after Risk Assessment
Turbury Road - Maintenance	£ 2,500.00	£ 2,500.00	0	0.00%	NO		
Water & Sewage	£ 157.32	£ 102.24	-55	35.01%	YES		Reduced cost due to COVID
Water Bowser Maint.	£ 80.00	£ 45.00	-35	43.75%	YES		Water Bowser only needed servicing in 2020/21 so less outlay
Cemetery Costs	£ 6,106.09	£ -	-6,106	100.00%	YES		Money was invested in the cemetery in 2019/20
CCTV	£ 1,900.00		-1,900	100.00%	YES		CCTV contribution was a one off payment in 2019/20
Closed Churchyard	£ 1,900.00		-1,900	100.00%	YES		No repairs in 2020/21
Epworth Show Stand	£ 28.50		-29	100.00%	YES		Epworth Show didn't go ahead because of COVID in 2020/21
Website Provision	£ 114.00		-114	100.00%	YES		No website Cost in 2020/21

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **Epworth Town Council**

County area (local councils and parish meetings only): **North Lincolnshire**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Emma Von Sembach - Responsible Finance Officer**

Date: **19/05/2021**

		£	£
Balance per bank statements as at 31/3/21:			
	Current Account	£ 25,249.83	
	Savings Account	£ 10,132.67	
	Unity Bank Account	£ -	
[add more accounts if necessary]	account 4		
	account 5		
	account 6		
	account 7		
	account 8		
			£ 35,382.50
Less: any unpresented cheques as at 31/3/20 (enter these as negative numbers)			
Cheque Number	104615	£ 1,214.91	
	104616	£ 500.00	
	104617	£ 390.80	
			£ 2,105.71
Add: any un-banked cash as at 31/3/20			
	104616	£ 500.00	
			£ 500.00
Net balances as at 31/3/21 (Box 8)			<u>£ 33,776.79</u>