

Explanation of variances – Brinkburn & Hesleyhurst Parish Council

Name of smaller authority: **Brinkburn & Hesleyhurst Parish Council**

County area **Northumberland**

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).

	RESTATED 2018/19 £	2019/20 £	Variance £	Variance %	Explanation
1 Balances Brought Forward	4,789	4,575			The External Auditor has required all parish councils which are part of a Joint Burial Committee (JBC) to include all JBC activity within its accounts at the agreed proportional rate. All figures shown in this explanation of variance includes the appropriate proportionality of the JBC accounts for Rothbury JBC and Longframlington JBC for each respective year. The Balance B/F for y.e. 31/003/2019 was originally stated as 1794. This has been restated as 24575 (rounded) to include JBC b/f elements. The spreadsheet Brinkburn & Hesleyhurst PARISH COUNCIL CONTRIBUTIONS provides a full numerical explanation
2 Precept or Rates and Levies	3,808	3,003	-805	21.14%	The External Auditor has stated that the amount PC's claim for the JBC within the Parish Precept should not be shown in Box 2 but in Box 3 - Total other Receipts
3 Total Other Receipts	1,640	2,454	814	49.63%	The Variance is due to the inclusion of the Rothbury JBC (494) & Longfram(476) JBC elements
4 Staff Costs	1,581	1,687	106	6.70%	
5 Loan Interest/Capital Repayment	38		-38	100.00%	The Loan amount for 2019 was a loan managed by the Rothbury JBC
6 All Other Payments	4,043	4,875	832	20.58%	The variance here is mainly BHPC's proportion of the Longfram other expenditure which was significantly higher than the previous works due to the substantial cost of groundworks.
7 Balances Carried Forward	4,575	3,470			The difference in balances carried forward are explained by Box 6
8 Total Cash and Short Term Investments	4,575	3,470			
9 Total Fixed Assets plus Other Long Term Investments and	208	267	59	28.37%	The variance is due to increased Assets in the Longframlington Cemetery increasing the BHPC proportion by c £60
10 Total Borrowings	0	0	0	0.00%	