

Explanation of variances – pro forma

Name of smaller authority:

TOGSTON
NORTHUMBERLAND

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 | 8,184 | 6,965 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 4,000 | 4,000 | 0 | 0.00% | NO | | No variance |
| 3 Total Other Receipts | 2,534 | 2,051 | -483 | 19.06% | YES | | See separate sheet |
| 4 Staff Costs | 2,944 | 2,251 | -693 | 23.54% | YES | | Staff costs have reduced by £693 due to change in employee, now on fewer contracted hours |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | No variance |
| 6 All Other Payments | 4,809 | 6,619 | 1,810 | 37.64% | YES | | See separate sheet |
| 7 Balances Carried Forward | 6,965 | 4,145 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 6,965 | 4,145 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 7,150 | 15,173 | 8,023 | 112.21% | YES | | Fixed asset register reviewed and updated, resulting in inclusion of assets not previously listed. |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for Box 3 Variance

Allotment and garage rents received increased by £131. The Wayleave payment received increased by £2.34. An adjustment has been made in the accounts of £98.58 representing the amount of petty cash held at 1 April 2021 as this was not carried forward in the bank reconciliation for last year. There was no Christmas Lights income as the event was cancelled due to Covid, compared to income of £244.99 in the previous year. No donations were received compared to a donation of £5 in the previous year. An insurance claim was made for £315 in the previous year but not repeated in 2021/22. Bank interest received decreased by £0.72. In the previous year, VAT was refunded in the sum of £149.94; no refunds have been received in 2021/22.

| | 2020/21 | 2021/22 | Variance |
|----------------------------|-----------------|-----------------|-----------------|
| Allotment and Garage Rents | 1,571.50 | 1,702.50 | 131.00 |
| Christmas Lights | 244.99 | - - | 244.99 |
| Donations | 5.00 | - - | 5.00 |
| Insurance Claim | 315.00 | - - | 315.00 |
| Interest received | 1.16 | 0.44 - | 0.72 |
| Petty Cash Adjustment | - | 98.58 | 98.58 |
| Precept | 4,000.00 | 4,000.00 | - |
| VAT Refunds | 149.94 | - - | 149.94 |
| Wayleave | 246.80 | 249.14 | 2.34 |
| | 6,534.39 | 6,050.66 | |

Explanation for Box 6 Variance

There has been considerably more expenditure (an increase of £2,972.21) on allotment maintenance this year, with several fence repairs being carried out. The audit fee increased by £27. A donation was made in this year of £25; none were made in the previous year. Expenditure on the car park has increased by £60. £2.29 miscellaneous expenditure was incurred this year for the purchase of sanitising materials, compared to a zero miscellaneous spend in the previous year. Room hire has increased by £50; there were no physical meetings in the previous year. Stationery has been included as a new head of expenditure (£61.28). Training expenditure has increased by £79.44, which included a training briefing given to the Parish Council by NALC. Recorded VAT has increased by £74.86; this may previously have been recorded under the administrative code. There was £850 expenditure on bus shelter(s) in the previous year which has not been repeated. Christmas lights costs decreased by £227.82 as there was no indoor event held. Clerk's expenses/admin costs have decreased by £411.49 which is assumed is mostly due to recording differences between the current and previous Clerk. Togston in Bloom competition costs decreased by £11.79 due to the cost of prizes being reduced. The cost of plants also decreased, by £41, as fewer plants were needed.

| | 2020/21 | 2021/22 | Variance |
|------------------------------|-----------------|-----------------|-----------------|
| Payments: | | | |
| Allotments and Garages | 1,080.79 | 4,053.00 | 2,972.21 |
| Audit fee | 90.00 | 117.00 | 27.00 |
| Bus Shelter | 850.00 | - | 850.00 |
| Christmas Lights | 660.69 | 432.87 | 227.82 |
| Clerk's Expenses/Admin | 483.58 | 72.09 | 411.49 |
| Donations | - | 25.00 | 25.00 |
| Gordon Terrace Car Park | 440.00 | 500.00 | 60.00 |
| Insurance | 708.76 | 708.76 | - |
| Misc | - | 2.29 | 2.29 |
| Room Hire | - | 50.00 | 50.00 |
| Stationery | - | 61.28 | 61.28 |
| Subscriptions and Training | 180.54 | 259.98 | 79.44 |
| Togston in Bloom Competition | 135.75 | 123.96 | 11.79 |
| Togston in Bloom Plants | 104.00 | 63.00 | 41.00 |
| Website | 75.00 | 75.00 | - |
| Recoverable VAT | - | 74.86 | 74.86 |
| | 4,809.11 | 6,619.09 | 1,809.98 |