

Explanation of variances

Name of smaller authority:

TISBURY
WILTSHIRE

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:** 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?	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	86,433	112,097					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	97,795	106,938	9,143	9.35%	NO		
3 Total Other Receipts	118,457	126,788	8,331	7.03%	NO		
4 Staff Costs	36,771	44,979	8,208	22.32%	YES		The increase in staff costs falls into 2 elements; salaries (an increase of £6689) and tax and national insurance (an increase in £1520) that is a direct result of the increased salaries. There were 4 members of staff employed in 2020/21. The salaries of the 2 Youth Workers increased by a total of £544 over the 12 months due to nationally agreed pay increments rather than a change in hours. The Clerk was paid an additional £3675 partly due to increased hours due to the Covid -19 pandemic but also an increased hourly rate from the nationally agreed pay increments. The Village Warden was paid an additional £2579 that covered extra hours to accommodate the necessity to comply with government guidelines on frequency and increased level of cleaning of public toilets and play area equipment due to Covid 19 and also additional administrative tasks in the Office and responsibility for delegated tasks from the Clerk. This was combined with an increase in pay rate for the additional responsibility.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	153,818	185,229	31,411	20.42%	YES		Other payments in 2020/21 were substantially increased in 3 main areas: s137 payments relating to the Covid -19 pandemic (+£4213); projects relating to s106 monies (+£34310) - partly balanced by a decrease in small traffic scheme grants (-£3152 for a speed indicator device and a finger post replacement), and monies paid to the local Community Land Trust (-£4671) and a local Community Business Society (-£5415) by outside bodies for the Parish Council to hold until required; and finally VAT payments related to increased value of goods / work purchased (+£10985). These increases were balanced by less spending on office administration (-£477); decreased spending on amenity maintenance [-£3311 overall with an increase of £1294 on waste disposal offset by less spending on play area repair /replacement (-£2994) and grounds maintenance (-£1611)] and small savings on Public Toilets spending decrease of £333, Car Park maintenance of £53 and Youth Services of £331. The remaining difference of £356 is accounted for by a small number of balances of less than £100.
7 Balances Carried Forward	112,096	115,615			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	112,097	115,615				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	94,022	198,887	104,865	111.53%	YES		The increase in asset valuations arises from 3 additions and 1 deltion of asset in the Register. The additions were: a computer (£479), 4 litter bins (£400) and a concrete SK8 Park (£105000. The deletion was a marquee (£1014) was damaged in a storm beyond economic repair.
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable