

Explanation of variances – pro forma

Name of smaller authority: TISBURY PARISH COUNCIL
County area (local councils and parish meetings only): WILTSHIRE
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	112,097	115,615				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	106,938	106,938	0	0.00%	NO		
3 Total Other Receipts	126,788	39,803	-86,985	68.61%	YES		The difference predominately relates to 1-off receipts in 2021 of s106 monies of £105,000 and grants relating to COVID totalling £12,222 that far exceed those and other receipts in 2022, i.e. Highway grant £1,250, Neighbourhood Planning grant £7,280, resident donations £2,973 nett, NNDR Public Toilet refund £2,395 plus inter-year VAT variations of £16,344. The remaining balance results from interest payments (-£46) and utility payments (£40).
4 Staff Costs	44,979	52,181	7,202	16.01%	YES		The additional spending in 2022 results from: tax and national insurance payments due to tax coding changes of £2,319, salary increments £387, salary awards £861, increased hours £2412; back pay paid in March rather than April as would be usual. This leaves a balance of £166 not attributed.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	185,229	67,937	-117,292	63.32%	YES		Increases in expenditure of £1997 for grants for village amenities and groups, £4,069 on Public Toilets to replace toilet pans, urinal maintenance and water bills (reflecting the aging condition of this facility) and £319 on a Jubilee tree planting were far outweighed by decreases in expenditure; the predominant difference resulting from completion of a major project that was grant funded (£105,000) in 2021. Overall there was a difference of -£105,208 in grant funded or part funded expenditure on specific projects. Further decreases in expenditure resulted from amenity maintenance (-£596) due to less grass cutting / strimming and subsequent waste disposal and Youth Club sessions (-£1,909). The Administration budget also contributed to the decrease in expenditure due to VAT inter-year differences (-£15,930), much reduced expenditure on COVID related payments (-£4315), changes to the timing of internal audit charges (-£571), less training opportunities (-£391), Website hosting (-£253) and Allotment recharges (-£256). The decreases were balanced by increases in professional fees play area inspections (+£678), insurance costs as the policy was renewed in March rather than June (+£1,154), increased expenditure on general supplies for the office, public toilets and Youth Club due to lessening of COVID restrictions (+£1573), Officer recruitment (+£386) and IT supplies such as printer inks (+£373). The remaining balance includes car park maintenance (-£34), memberships and subscriptions (-£26), land registry fees (-£6), accommodation costs (-£42), Chairman expenses (+£11), and utility bills (+£144).
7 Balances Carried Forward	115,615	142,238			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	115,615	142,238				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	198,887	197,900	-987	0.50%	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