

**Explanation of variances – pro forma**

Name of smaller authority: **Nether Alderley Parish Council**

County area (local councils and parish meetings only): **Cheshire East Council**

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. <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	23,752	50,054					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	46,000	53,400	7,400	16.09%	YES	7400	The Taxbase increased from 510.66 (2019/20) to 592.83 (2020/21). However, Band D Council tax remained the same in both years (£90.08)
3 Total Other Receipts	8,474	9,654	1,180	13.92%	NO		
4 Staff Costs	11,488	15,142	3,654	31.81%	YES	2646 636 366 6	Clerk/RFO's working hours increased from 10 per wk to 15 per wk from September 2020 Employer pension contributions increased in line with additional hours worked from September 2020 Employer National Ins. contributions increased in line with additional hours worked from September 2020 Annual payment to Ill Health Insurance increased in line with gross annual LGPS pensionable salary as at 1st April 2020
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	16,684	13,325	-3,359	20.13%	YES	-191 -57 32 121 39 -1060 1709 -355 -60 -5276 -171 2500 102 -692	Significantly less travel expenses due to COVID-19 restrictions Domain renewed for 3 years in 2019/20, therefore not due until 2022/23 Insurance increased in line with inflation Internal Audit fee increased to reflect additional checking (JPAG). External Audit increased in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. 2020/21 included SSL website certificate in line with GDPR Parish Hall remained closed throughout 2020/21 re: COVID-19 guidelines. Minimal electricity used. Increase due to: Emergency private road repair, Replacement bench, Defibrillator/Cabinet (incl. installation) Compost bin purchased and electrical equipment checked in previous year. Appropriate Clerk/Councillor training available in 2020/21 Reports, draft designs/drawings, detailed plans completed in 2019/20 No Christmas Carol Event (refreshments) in 2020 due to COVID-19 Neighbourhood Plan Development commenced in 2020 Introduction of a newsletter for the community in 2020/21 (consumables) VAT reclaim decreased due to fewer payments made in 2020/21
7 Balances Carried Forward	50,054	84,641			NO		VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	50,054	84,640					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	11,471	13,761	2,290	19.96%	YES	2 1441 850 0	2 new assets purchased: Defibrillator and Cabinet installed in a decommissioned telephone box (Monks Heath) Replacement circular bench (Sand Lane/Congleton Road) New notice board (Gifted)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)