

Explanation of variances – pro forma

Name of smaller authority: **PRESALL TOWN COUNCIL**
 County area (local councils and): **LANCASHIRE**

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	95,353	112,790				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	97,560	97,230	-330	0.34%	NO		
3 Total Other Receipts	8,973	9,944	971	10.82%	NO		
4 Staff Costs	48,757	35,192	-13,565	27.82%	YES	Up until August 2020 the council had two employees, a clerk and a lengthsman. The lengthsman resigned and has yet to be replaced. The total salaries for 19/20 include two members of staff. In 2019/20 the total payroll cost for the lengthsman, including pension and employer NI costs was £22026.36. The clerk's total payroll cost including pension, employer NI costs and payment of 30 hours per month from October to March for extra hours worked was £26730.64	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments (restated)	40,339	30,374	-9,965	24.70%	YES	Covid has impacted the council's ability to get work done, thereby reducing the overall expenditure over the last financial year. Expenditure within the community reduced by £1359.84 from £13131.71 to £11771.87; parish maintenance reduced by £1361.77 from 1888.84 to 527.07 and civic expenditure by £984.42 from £1117.60	
7 Balances Carried Forward	112,790	154,398			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	112,790	154,398				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	87,718	93,657	5,939	6.77%	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