Explanation of variances – pro forma

Name of smaller authority: **MARY TAVY PARISH COUNCIL**
County area (local councils and DEVON

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);
- 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).

	2018/19 £	2019/20 £	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	31,864	30,747				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,581	16,689	3,108	22.88%	YES		The budget for the 2019/20 financial year was increased by the following margins to fund: Staff costs for a permanent clerk = an extra £548 added to the employment budget. New budget heading:- Lengthsman: created to maintain the drains and ditches on roads within the parish = £1200. A new Parish Council website = an extra £493 added to the website/computer/software budget. Councillor and clerk training = the 2019/20 financial year was an election year; an extra £300 was allocated to train newly elected councillors and the permanent clerk. DALC membership = the Council were not members in the 2018/19 financial year; an extra £255 added to the subscriptions budget to re-instate DALC membership for the 2019/20 financial year to advise and guide newly elected councillors. New budget heading:- Defibrillator: created to purchase replacement adult and child pads approaching their expiry date = £200 New budget heading:- Travel expenses: created to cover mileage costs associated with a clerk's attendance at monthly Council meetings = £150 Total = £3,146. Insurance budget reduced by £50 due to three-year long term agreement. Total amount explained = £3,096. Leaves £12 unexplained.
3 Total Other Receipts	2,696	2,810	114	4.23%	NO		
4 Staff Costs	3,608	6,059	2,451	67.93%	YES		Thirteen months pay in a twelve month period (late payment of locum clerk's salary for March 2019 paid on 8 May 2019) = £321.60 Handover dual clerk working period = £212.40 Increase in hours worked by permanent clerk (33 per month) than by locum clerk working on a minimal basis for essential business continuity (average 16 per month) = £1397.24 Increase in hours worked by permanent clerk from 33 to 39 from November 2019 onwards = £379.20 Overtime for attendance at Speeding Public Meeting and report writing = £50.56 PAYE/Payroll accountant fee = £90 Total amount explained = £2,451
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,786	17,495	3,709	26.90%	YES		The Council spent more on grant awards in the 2019/20 financial year than in the 2018/19 financial year = £2,927. Grants were given to the following: Mary Tavy Victory Memorial Recreation Ground Trust for equipment for the new children's playground in Mary Tavy; Harmony Choir for the purchase of a piano; Tavistock Citizens Advice Bureau. New Parish Council Website = £649 (design and build) Repair and re-hang of cemetery gate = £125 Total amount explained = £3,701. Leaves £8 unexplained.
7 Balances Carried Forward	30,747	26,692				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	30,747	26,692				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	26,514	28,619	2,105	7.94%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		