

Explanation of variances – pro forma

Name of smaller authority: **KENARDINGTON PARISH COUNCIL**

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 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	5,652	8,735								Explanation of % variance from PY opening balance not required - Balance brought forward agrees	NOT REQUIRED
2 Precept or Rates and Levies	6,200	6,200	0	0.00%	0	0	0	NO			NOT REQUIRED
3 Total Other Receipts	424	8,977	8,553	2017.22%	0	1	1	YES			IN APRIL 2021 WE RECEIVED A KCC MEMBERS GRANT OF £2250 PLUS A COUNCIL TAX SUPPORT GRANT OF £44, IN MARCH 2022 WE RECEIVED A ASHFORD BOROUGH COUNCILLORS GRANT OF £500 AND A NATIONAL LOTTERY COMMUNITY GRANT OF £5833 AND COMPENSATION FROM OUR BANK OF £350, TOTALLING £8977. IN 2020/21 A CONCURRENT GRANT OF £280, COUNCIL TAX SUPPORT GRANT OF £125 AND A REPAYMENT FROM S McINTYRE OF £19 TOTALS £424 ACCOUNTS FOR THE £8553 VARIANCE
4 Staff Costs	1,302	1,627	326	25.01%	0	1	1	YES			IN 2020/21 THE CLERK WAS ONLY PAID FOR 9 MONTHS TOTALLING £1301.76 CAUSED BY THE COVID 19 LOCKDOWN AND LACK OF FACE-TO-FACE MEETINGS IN 2021/22 THE CLERK WAS PAID FOR 15 MONTHS (24 MONTHS OVER THE TWO FINANCIAL YEARS) TOTALLING £1627.20. THIS REPRESENTS THE VARIANCE OF £326 - ACTUAL VARIANCE £325.44
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			NOT REQUIRED
6 All Other Payments	2,240	6,372	4,133	184.53%	0	1	1	YES			IN 2020-21 PAYMENTS WERE OF A MINIMUM DUE TO LACK OF FACE-TO-FACE MEETINGS, A COMMUNITY EVENT WAS HELD INCLUDING THE STATUTORY PPE EQUIPMENT THE COST WAS £502.56, DONATION TO THE VILLAGE HALL £144, DEFIBRILLATOR SPARES £93.01, CLERKS EXPENSES £158.77, ANNUAL INSURANCE £196.56, THIS TOTALS £1094.90 IN 2021-22 WE WERE ABLE TO COMPLETE THE PLANNED PURCHASES OF BUDGETED OR GRANT FUNDED ITEMS, SPEEDWATCH SIGN £2058.00, FLAGPOLE/FLAG £1312.80, LOCATING AND PLANTING VE DAY MEMORIAL PLANTER £248.10, RETIREMENT/THANK YOU GIFTS FOR LONG STANDING COUNCILLORS £218.25, BROADBAND CONNECTION £520, TRAINING £218, LITTER BIN £305.09, CLERKS EXPENSES £148.92 ANNUAL INSURANCE £199.11 TOTALLING £5228.27 THIS REPRESENTS A VARIANCE OF £4133.37
7 Balances Carried Forward	8,735	15,913						YES		VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	8,735	15,913									VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	8,525	12,701	4,176	48.99%	0	1	1	YES			THE VARIANCE IS DUE TO THE PURCHASE OF THE FLAGPOLE £1312.80, LITTER BIN £305.09 AND SPEEDWATCH SIGN £2058.00 AND MEMORIAL PLANTER £500* TOTALLING £4176 * KPC ONLY PAID FOR FITTING, THE PLANTER WAS DONATED.
10 Total Borrowings	0	0	0	0.00%	0	0	0	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)											

Explanation for 'high' reserves					
(Please complete the highlighted boxes.)					
Box 7 is more than twice Box 2 because the authority held the following break					
			£	£	£
Earmarked reserves:					
Reserve 1	PLAYGROUND PROJECT		5833		
Reserve 2	JUBILEE CELEBRATION		2000		
Reserve 3	VILLAGE EMERGENCY FUND FOR RESIDENTS		1500		
Reserve 4	LEGAL CONTINGENCY FUND		3000		
Reserve 5					
Reserve 6					
Reserve 7					
				12333	
General reserve			3580		
				3580	
Total reserves (must agree to Box 7)					15913