

Explanation of variances – pro forma

Name of smaller authority:

Sunningdale Parish Council

County area (local councils and parish meetings only):

Berkshire

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);
- 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	315,711	432,278				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	Balance brought forward agrees.
2 Precept or Rates and Levies	192,379	194,303	1,924	1.00%	NO		No explanation required.
3 Total Other Receipts	134,292	687,355	553,063	411.84%	YES		See Tab Below " Total Other Receipts Details"
4 Staff Costs	96,150	109,392	13,242	13.77%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		No explanation required.
6 All Other Payments	113,954	137,390	23,436	20.57%	YES		See Tab Below "Other Payments Details"
7 Balances Carried Forward	432,278	1,067,154			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	See "Reserves" Tab of this workbook.
8 Total Cash and Short Term Investments	428,353	1,060,005				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,031,740	1,045,186	13,446	1.30%	NO		No explanation required.
10 Total Borrowings	0	0	0	0.00%	NO		No explanation required.

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)

Total Other Receipts - Explanation of Variances

AGAR Section	2020 2021	2021 2022	Variance YOY	Explanation
	£	£	£	
3	19,333	17,878	-1,455	Reduction in income due to invoice timings for Management Service
3	1,795	1,754	-41	<£200
3	2,370	10,071	7,701	Increase in Community Room Rental after COVID 2020 2021
3	0	702	702	Rent received for the Field after COVID 2020 2021
3	80	748	668	Increase in Tennis Court Usage after COVID 2020 2021
3	13,786	12,171	-1,615	Decrease in rent due to vacancy for 6 weeks
3	7,507	14,073	6,566	Increase in Tennis Members after COVID 2020 2021
3	6,358	3,607	-2,751	Decrease in Tennis Pay and Play due to increase in membership
3	8,565	14,204	5,639	Increase in Tennis Coaching after COVID 2020 2021
3	11,350	14,005	2,655	Increase in Cemetery income due to demand
3	1,440	1,980	540	Increase in Cemetery income due to demand
3	10,225	13,905	3,680	Increase in Cemetery income due to demand
3	1,434	2,246	812	Increase in businesses purchasing bloom baskets
3	0	3,052	3,052	Donation received for benches in the recreation ground
3	46,290	567,410	521,120	Increase in CIL received
3	3,590	0	-3,590	Removal of Tax Equalisation Grant from Unitary Authority
3	172	245	73	<£200
3	0	3,100	3,100	Insurance claim for loss of income during COVID
3	0	6,204	6,204	Council operation of the Snack Shack in the Recreation Ground

Total equals Box 3

553,060

All Other Payments - Explanation of Variances

AGAR Section	2020 2021	2021 2022	Variance YOY	Explanation
	£	£	£	
6	40	0	-40	<£200
6	0	38	38	<£200
6	5,723	5,400	-323	Additional Grounds services due to long mowing season
6	4,588	3,728	-860	Reduction in work carried out in Recreation Ground
6	1,074	1,359	285	Additional Grounds services due to long mowing season
6	684	551	-133	<£200
6	817	2,024	1207	Work carried out on facilities in year
6	360	200	-160	<£200
6	1,067	0	-1067	Budget line item was for COVID related expenditure not required in 2021 2022
6	266	133	-133	<£200
6	1,518	2,765	1247	Work carried out in the Recreation Ground for Health and Safety
6	0	18	18	<£200
6	748	436	-312	Less work required for Health and Safety for property YOY
6	508	44	-464	Less work required for Health and Safety for Heritage Assets YOY
6	1,035	750	-285	Reduction in Training cost YOY
6	66	159	93	<£200
6	2,811	1,816	-995	Reduction in Water rates YOY
6	68	53	-15	<£200
6	453	236	-217	Reduction in Water rates for the Allotments YOY
6	258	0	-258	Movement of cost of electricity to next line item
6	2,161	2,348	187	<£200
6	2,242	1,728	-514	Reduction in costs for Grounds Team Cleaning Cover
6	665	894	229	Increase in supplies for Recreation Ground Toilets
6	386	0	-386	COVID related budget no longer needed in 2021 2022
6	141	212	71	<£200
6	100	378	278	Increase in cost of off site meetings and associated costs
6	1,726	2,005	279	Increase in cost of telephone and broadband
6	74	120	46	<£200
6	0	100	100	<£200
6	810	1,086	276	Increase in printing and stationery costs YOY
6	88	119	31	<£200
6	343	0	-343	COVID related budget no longer needed in 2021 2022
6	1,282	1,896	614	Increase in cost of IT provision for the council YOY

6	3,201	3,411	210	Increase in Insurance Premium
6	2,790	2,962	172	<£200
6	-150	330	480	LTA subscription levied 2021 2022 which was waived 2020 21
6	0	10	10	<£200
6	846	1,940	1094	Increase in Parish Newsletter costs
6	175	1,488	1313	Work carried out on the council website
6	3,655	3,435	-220	Reduction in cost for Grave Services YOY
6	1,000	0	-1000	Not required budget for Tree work at the Recreation Ground YOY
6	1,433	1,198	-235	Increase in cost for Bloom Baskets provided by the council
6	5,118	6,306	1188	Increase in overall Bloom expenditure YOY
6	1,008	2,079	1071	Increase in cost for Dog Bins due to new supplier
6	5,329	5,107	-222	Reduction in work required for property maintenance YOY
6	2,740	0	-2740	COVID related budget no longer needed in 2021 2022
6	3,494	2,806	-688	Reduction in work required for Grounds Maintenance YOY
6	6,559	15,925	9366	Additional Grounds services due to new maintenance of closed cemetery
6	446	1,842	1396	Additional Grounds services due to long mowing season
6	0	1,345	1345	Additional Grounds services due to long mowing season
6	99	0	-99	<£200
6	15,324	8,824	-6500	Reduction in Equipment Maintenance YOY due to large project on Playground 2020 2021
6	1,081	2,194	1113	Increase in Equipment Maintenance for Property in year
6	0	215	215	Increase in Equipment Maintenance for Heritage Assets
6	290	64	-226	Reduction in Hire Costs YOY
6	116	497	381	Increase in purchase of small tools and equipment
6	83	0	-83	<£200
6	237	674	437	Increase in Vehicle Repairs YOY
6	732	615	-117	<£200
6	772	764	-8	<£200
6	375	476	101	Increase in Bank Charges for more income and expenditure
6	2,110	800	-1310	2020 2021 AGAR still to be completed
6	630	580	-50	<£200
6	933	183	-750	Reduction in Accountancy support fees
6	7,100	10,209	3109	Increase in Legal fees YOY
6	500	500	0	<£200
6	0	198	198	<£200
6	202	1,027	825	Maintenance work required to Village Clock
6	1,400	248	-1152	Community Action
6	0	-38	-38	<£200

6	4,369	3,723	-646	Reduction in cost for Grave Services YOY
6	0	3,095	3095	Cost of stock for the 6 week operation of the Snack Shack in the Recreation Ground
6	200	200	0	<£200
6	1	0	-1	<£200
6	7,654	21,562	13908	Increase in Capital expenditure represented in increase in fixed assets

Total Equals Box 6			23436
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Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

Reserve Account	Opening Balance	Closing Balance	Explanations
Non - Restricted Reserves	01 April 2021	31 March 2022	
General Reserve	107,871	122,642	
Asset Renewal Reserves			
EMR Tennis	40,658	64,854	"Sink Fund" being built up to £85,000 for refurbishment due 2023 2024
Capital Project Reserves			
EMR Cemetery	23,027	37,032	Reserve of Grant of Rights Income for future management
EMR Van	450	450	
Major Works Reserves			
EMR Property Maintenance	32,066	47,066	Reserve for Major Works to council properties
EMR Playground	34,164	51,228	Reserve against £250,000 playground equipment for maintenance and replacement
EMR Village Hall	3,739	3,739	
Other Earmarked Reserves			
EMR In Bloom	800	1,600	Reserve for replacement of large planters in middle of village
EMR Election Expenses	3,700	5,502	Reserve against future election costs to a maximum of £6,500
EMR Website	2,575	1,088	Reduction due to work commencing on new website
EMR Training	450	450	
EMR Audit	618	618	Reserved against AGAR 2020 2021 not completed
Community Action	8,838	8,838	Reserved against community survey
Non-Restricted Reserves - Sub Total	258,955	345,106	
Restricted Reserves			
EMR Open Space S106	9,682	1,724	
EMR Public Art S106	18,989	14,189	
EMR Community Facilities S106	2,278	2,278	
EMR Allotments S106	1,556	581	
CIL Grant	140,817	703,277	
Restricted Reserves - Sub Total	173,322	722,049	
Total Reserves	432,278	1,067,155	

Total reserves (must agree to Box 7)

Confirmed with £1 rounding