

## Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: **Rolleston on Dove Parish Council**

Please explain any variances of more than 15% or anything over £100k between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be ‘compensating’ variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2020/21 £	2021/22 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>	68,300	73,100	+6.6% +£4,800	The council agreed to increase the Precept due to the increased need for play equipment maintenance and management of trees for which it is responsible.
Box 3 <i>Other income</i>	16,270	56,177	+71.04% +£39,907	+£40,000 donation received from a village resident towards the costs of works on an area known as Brook Hollows -£93 Reduced sundry income received
Box 4 <i>Staff costs</i>	14,227	18,698	+23.91% +£4,471	£535 increased Employer’s NI contribution £3,936 comprised of increase in paid working hours, incremental pay increase, Nationally agreed salary award and payment in lieu of holiday
Box 5 <i>Loan interest/capital</i>	0	0		
Box 6 <i>Other payments</i>	62,930	75,883	+17.07% +£12,953	+£3,087 VAT on payments +£15 Payroll services -£2,057 Insurance premium +£37 Audit -£118 Photocopier rental/copy costs -£24 Stationery £7 Village Directory +£50 Postage +£5 Council mobile -£141 Subscriptions +£425 Training costs (Clerk and Councillors) +£185 Room hire

				<ul style="list-style-type: none"> <li>+£85 Mileage expenses</li> <li>-£1 Parking fees</li> <li>+£9,554 Play areas maintenance/repairs</li> <li>+£95 Craythorne playing field barrier opening/closing</li> <li>-£16 IT software</li> <li>-£33 s137</li> <li>-£1,379 Mowing contract</li> <li>+£42 Bin emptying contract</li> <li>+£977 Trees (maintenance/emergency works)</li> <li>+£625 Plants for planters</li> <li>+£1,943 Environmental contract</li> <li>+£591 Capital expenditure (replacement laptop for Clerk)</li> <li>+£305 Sundries</li> <li>-£3,297 Environmental improvements</li> <li>-£1,988 EA funds</li> <li>+£3,979 Contingency</li> </ul>
Box 7 <i>Balances carried forward</i>	74,576	109,272	+31.50%	<ul style="list-style-type: none"> <li>£3,111 Environmental improvements EMR</li> <li>£50,000 Brook Hollows EMR</li> <li>£3,642 Play areas EMR</li> <li>£351 Memorial seat EMR</li> <li>£52,168 General Reserves</li> </ul>
Box 9 <i>Fixed assets &amp; long term assets</i>	143,938	146,934	+2.08% +£2,996	<ul style="list-style-type: none"> <li>+£200 Village interpretation panel</li> <li>+£819 Memorial seat</li> <li>+£929 4 No. benches for Tafflands play area</li> <li>+£1,330 Bollards to prevent vehicles accessing PC land</li> <li>+£93 Water butt</li> <li>+£25 Litter pickers</li> <li>-£100 Strimmer disposed of as unfit for purpose</li> <li>-£300 Generator disposed of as unfit for purpose</li> </ul>
Box 10 <i>Total borrowing</i>	0	0		