

Explanation of variances – pro forma

Name of smaller authority: Bartestree with Lugwardine Group Parish Council

County area (local councils and parish meetings only): HEREFORDSHIRE

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2020/21 £	2021/22 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	50,500	50,500	£0	0%	
Box 3 <i>Total other receipts</i>	66,787	22,321	-£44,466	-66.6%	A grant was received for playground development in 2020-21 for £32,912 that was not repeated in 2021-22 – making a difference of £28,013 of grant money received between the years. A large VAT refund was also received of £17,331 due to playground development works the previous year. This again was a difference of £14,328 on the following year. These two items added together make a difference of £42,341 between the years. (Please see separate sheet detailing all receipts and payments for both years if you require more detail on this)
Box 4 <i>Staff costs</i>	12,752	13,555	£803	6.3%	
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	0	N/A
Box 6 <i>All other payments</i>	66,058	38,411	-£27,647	-41.9%	In 2020-21 the playground was being developed – this meant £26,914 more being spent on this budget area than the following year. Likewise as a result of this development £4714 more was spent on VAT in 2020-21 than 2021-22. (Please see separate sheet detailing all receipts and payments for both years if you require more detail on this)
Box 9 <i>Total fixed assets & long term investments & assets</i>	160,526	163,964	3,785	2%	

Box 10 <i>Total borrowings</i>	0	0	0	0	N/A
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: N/A				