

## Explanation of variances

Name of smaller authority: **Bramley Parish Council**  
 County area (local councils and): **Surrey**

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, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	63,056	81,761				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	59,846	59,846	0	0.00%	NO		
3 Total Other Receipts	21,892	14,159	-7,733	35.32%	YES		
4 Staff Costs	41,090	43,936	2,846	6.93%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	21,943	46,078	24,135	109.99%	YES		
7 Balances Carried Forward	81,761	65,752			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	81,761	65,752				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	64,091	64,091	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

**Total Other Receipts variance 2020/21 vs 2021/22**

	2020/21	2021/22	Variance	Variance	Explanation
<b>Box 3</b>					
<b>Total other receipts</b>	<b>£21,892</b>	<b>£14,159</b>	<b>-£7,733</b>	<b>-35%</b>	
<b>Cost centre</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Difference</b>	<b>% diff</b>	<b>Explanation</b>
VAT on Receipts	£2,176	£5,546	£3,370	155%	Lower expenditure in 2020/21 compared to 2021/22.
Income - Rents	£1,520	£200	-£1,320	-87%	Following the separation of the Village Hall charity accounts from the Parish Council, majority of rental income for the Stone Barn and Sheds is now received by the Bramley Village Hall charity. £200 rental income from store for Mar-May 2022 to be reimbursed to Village Hall charity in 2022/23 financial year.
Income - Village Hall	£5,904	-£103	-£6,007	-102%	Following the separation of the Village Hall charity accounts from the Parish Council, all income from hire of the Village Hall is now received by the Bramley Village Hall charity. A small amount of residual income from the 2020/21 financial year was reimbursed by the Parish Council to the Village Hall charity.
Income - Meeting Room	£0	-£140	-£140	-140100%	No meeting room hires in 2020/21 due to Covid-19 restrictions. Payments for bookings made prior to lockdown reimbursed to meeting room hirers during 2021/22, resulting in a loss.
Income - Other reimbursements - Admin	£4,218	£0	-£4,218	-100%	Covid grant received in 2020/21. Not received in 2021/22.
Income - Other reimbursements - Village Hall	£5,000	£0	-£5,000	-100%	Covid grant received in 2020/21. Not received in 2021/22.
Income - Other reimbursements - Recreation	£1,810	£746	-£1,064	-59%	Compensatory Grant from Borough Council in 2020/21 of £1,610. Reduced to £1,080 in 2021/22. Accounting error in 2020/21 by Bramley Sports Pavilion Trust. Overpayment of £333.75 repaid to Trust in 2021/22.
Income - other reimbursements - Library	£447	£79	-£368	-82%	Due to Covid-19 restrictions, the Library did not offer many services that visitors would pay for during much of 2021/22 (photocopying, book sales, refreshments, etc), so income was much reduced.
Income - other reimbursements - Highways	£0	£826	£826	825900%	During 2021/22, the Parish Council received a grant from the County Council's Members Allocation to fund the installation of a grit bin. Permission to install the grit bin is still awaited from the Highways department, so this income is an earmarked reserve. Should permission not be granted by the Highways department, the grant will need to be repaid to the County Council.
Income - other reimbursements - Planning	£0	£6,529	£6,529	6528900%	Community Infrastructure Levy from Borough Council for April to September 2021.

All Other Payments variance 2020/21 vs 2021/22

	2020/21	2021/22	Variance	Variance	
<b>Box 6</b>	<b>£21,943</b>	<b>£46,078</b>	<b>£24,135</b>	<b>110%</b>	
<b>All Other Payments</b>					
<b>Cost centre</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Difference</b>	<b>% diff</b>	<b>Explanation</b>
VAT on Payments	£2,008	£6,000	£3,992	199%	More expenditure in 2021/22 compared to 2020/21, resulting in a higher level of VAT paid.
Village Hall payments	£4,526	£7,935	£3,409	75%	Payments to reimburse Village Hall charity as part of separation of Parish Council from Village Hall charity.
Surveys, etc	£900	£0	-£900	-100%	In 2020/21, consultancy fees and a land survey were carried out. Not repeated in 2021/22.
Postage & stationery - Admin	£340	£569	£229	67%	More office stationery purchased in 2021/22 than in 2020/21.
Software	£240	£533	£293	122%	Two new licenses for Microsoft 365 purchased in 2021/22.
Other miscellaneous - Admin	£198	£3,369	£3,171	1602%	Various additional expenditure during 2021/22 that did not occur in 2020/21 including: - Locum Clerk contracted whilst Clerk was on long-term sick leave (£2,335) - Purchase of laptop for new Assistant Clerk (£499) - Replacement printer for Clerk's office (£400)
Other miscellaneous - Library	£1,071	£864	-£207	-19%	Lower miscellaneous costs in Library in 2021/22.
Other miscellaneous - Estates	£513	£0	-£513	-100%	External contractor employed in 2020/21. Not required in 2021/22.
Grounds maintenance	£0	£4,942	£4,942	4941900%	In November 2021, a new Grounds Maintenance contract was agreed with a local contractor.
Insurance premiums	£1,545	£993	-£552	-36%	Contribution received from Bramley Village Hall charity towards insurance premium in 2021/22.
General maintenance - Recreation	-£119	£282	£401	-337%	Repair works to Pavilion doors in 2021/22. Refurbishment works to historical railway station shelters were agreed to be done during 2021/22, at a cost of £4,340. Repair works to historical walls at local church were also required, totalling £384. The church clock required repairs, at a cost of £426. (The Parish Council agreed to maintain these walls and clock during the 1960s).
General maintenance - Estates	£394	£5,530	£5,136	1304%	
Electricity charges - Lighting	£1,949	£1,346	-£603	-31%	Lower electricity usage for street lighting during 2021/22 than in 2020/21.
Refuse collections - Recreation	£202	-£94	-£296	-147%	Refuse collection charges for 2020/21 for the Cricket Pavilion were reimbursed by the Sports Pavilion Trust during 2021/22.
Grants to other organisations - Admin	£2,000	£0	-£2,000	-100%	In 2020/21, the Parish Council awarded a grant of £2,000 to the local Citizens Advice service. During 2021/22, it was agreed by both the Parish Council and the Village Hall charity that community grants would be awarded from the Village Hall charity, from income received from Village Hall hire charges.
Grants to other organisations - Major Projects	£0	£6,750	£6,750	6749900%	Grant of £6,750 was agreed to be paid from the Parish Council to the Bramley Village Hall charity to cover loss of Village Hall income whilst the hall was closed during the Covid pandemic.