

## Explanation of variances

Name of smaller authority: **UPLYME PARISH COUNCIL**  
County area (local councils and): **DEVON**

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 (must include narrative and supporting figures)
1 Balances Brought Forward	42,449	51,903				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	40,664	44,483	3,819	9.39%	NO		
3 Total Other Receipts	8,669	5,759	-2,910	33.57%	YES		Apart from precept, the only other regular income the Council receives is via the Cemetery from interments. Cemetery income in 2020-21 was £3850. Other income is from grants and CIL. In 2020-21 the Council received a Devon Resilience grant of £1500, £495 from the Prompt Action fund and Locality funding of £391.84, totalling £2386.94. They also received £979.15 CIL, £689.11 VAT refunded, a refunded grant of £250 plus a small donation for Christmas lights of £40. In 2021-22, Cemetery income was £4180. No grant income was received, VAT refunded was £1136.58 and CIL was a reduced figure of £422.14. The only other income was a donation for Christmas lights of £20.
4 Staff Costs	16,743	23,280	6,537	39.04%	YES		Appointment of a new Clerk in April 2021, at an increased spinal column point, meant the salary/NI/PAYE rose from £16,743.31 in 2020-21 to £21,105.23 in 2021-22. In addition to this, Uplyme PC complied with the legal obligation to offer a workplace pension during the year, at an additional cost of £2,174.38 in 2021-22.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	23,136	18,337	-4,799	20.74%	YES		In 2020-21, a one off grant was given to Uplyme Football Club of £3771, as only £979.15 was funded in year (from CIL), the remainder of £2,791.85 was funded from reserves. Another one-off of £2160 was spent on a defibrillator and associated training. Prior to the negotiation of a contract, the grounds maintenance expenditure was £8495.13, in 2021-22 when a contract was in place, this cost reduced to £8358.80 - a reduction of £141.33. The remaining £11.99 was spent in 2020-21 on a new lock and hasp for the Cemetery compound. None of these costs have been replicated in the 2021-22 financial year.
7 Balances Carried Forward	51,903	60,528			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	51,903	60,528				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	49,764	51,690	1,926	3.87%	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