

HEWORTH WITHOUT PARISH COUNCIL

31st March 2021

Variance analysis and explanations

	31.3.2020	31.3.2021	Variance	%	If over 15% explain	
Box 1	21,091	35,539	n/a		B/f from 2019/20 audited AGAR	
Box 2	20,776	20,767	9	0.04%		
Box 3	12,070	25,014	-12,944	-107.24%		
					In 2021 there was a increase in Allotment deposits by £175. In addition to this, there was 50% more tenants, increasing from 7 occupied plots to 14. The 2021 Rent was £250 and 2020 Rent was £140, increase £110. A number of plots have been relet a few times throughout the year.	285
					Double Taxation increased from 2020 £9,080 to 2021 £15,494, an increase of £6,414 as the new Clerk realised that the parish was not claiming for everything it was entitled to.	6,414
					During the year 2019/20 the Parish received funding of £850 towards play equipment. In 2020/21 the Parish received funding of £6,900 for play equipment £6,500 + £200 + £200. Which will be spent during the year 2021/22 year. Increase of £6,050	6,050
					Small increase/decreases <250	195
						<u>12,944</u>
Box 4	8,805	6,746	2,059	23.38%	Due to a change in Clerk during the 2021 year, the Clerk wages reduced from 2020 £5,534 to 2021 £4,655	879
					The Groundsman Wage also decreased during 2021. The 2020 wage was £2,540 and the 2021 £2,213	327
					During the year 2019/20 the Staff Recharge costs for office allowance, mileage & phone were allocated to Box 4, Wages. Under review of the new clerk and internal auditor in 2021, and according to Practitioners Guide 2021 paragraph 2.16, these costs are deemed none Staff costs and as such in the year 2020/21 the costs have been allocated against box 6 of the AGAR. The only substantive change to proper practices is to the definition of 'staff costs' (Line 4 of Section 2 of the AGAR) in paragraph 2.16.	853
						<u>2,059</u>
Box 5	0	0	0	0.00%		
Box 6	9,593	15,071	-5,478	-57.10%		
					During the year 2019/20 the play area costs were £5,684, due very minimal repairs and upkeep required. In the year 20/21 the Parish had playarea cost of £9,996 due safety audit and repairs of the play equipment prior to reopening (COVID-19), subsequent deep cleaning in the year, and higher and regular inspection costs that required repairs. Increase £4,312	4,312
					During the year 20/21 the Parish purchased a new laptop (the Parish laptop was in excess 5 years old)	549
					Subscription costs during 2019/20 were £784, in 20/21 the costs were £685, Subscriptions to SLCC are incorporated into training for new clerk. Decrease £99	-99
					During the Year 2021 the staff costs are charged to Box 6 , with no previous comparision (see box 4 above) These costs include Home Working Allowance, Milage & Phone	537
					Small increase/decreases <250	179
						<u>5,478</u>
Box 7	35,539	59,503	n/a		Agrees to cashbook balance	
Box 8	35,539	59,503	n/a		Agrees to bank reconciliation statement	
Box 9	152,000	154,213	-2,213	-1.46%		
Box 10	0	0	0	0.00%		

