

## Explanation of variances

Name of smaller authority: **Alderton Parish Council**

County area (local councils and parish meetings only): **Gloucestershire**

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	2019/20 £	2020/21 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 3</b> <i>Total other receipts</i>	£8,867	£18,427	£9,560	107.82%	<p>In 2019/20 the receipts were generally lower as follows:</p> <p>Allotment rents = £2138            Changing Facility receipts = £704            Interest = £11            S106 funding = £895            Solar panel receipts = £0            Other income = £1846 (£1700 grant from County Council for speed indicator device, refund of overpaid electricity £119)            VAT reclaim = £2987            Total = £8581</p> <p>In 2020/21 the receipts were increased:</p> <p>Allotment rents = £2657 (more plots made available to rent)            Changing Facility receipts = £20 (unable to let out due to Covid)            Interest = £6 (interest rate decreased)            S106 funding = £9884 (purchased mower)            Solar panel receipts = £557 (backdated to 20)            Other income = £1116 (£1k grant from Borough Council towards Changing Facility, refund of overpaid electricity £116)            VAT reclaim = £3899 (increased due to higher expenditure)            Total = £18139</p> <p>Difference between the two years = £9558</p>
<b>Box 6</b> <i>All other payments</i>	£14,378	£28,420	£14,042	97.66%	<p>In 2019/20 spend on S106 projects was only £895 and Changing Facility maintenance was lower at £1276. Due to decreased expenditure during this year the VAT paid was consequently lower at £1447.</p> <p>In 2020/21 spend on S106 projects was £10349 and the Changing Facility maintenance was higher at £3451. The VAT paid during this year was higher at £3837. Difference between the two years = £14,019.</p>
<b>Explanation for 'high' reserves</b>	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:</p> <p>Not applicable</p>				