

Worcestershire

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 boxes (except variances of less than £200);
- 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).

	2019/20	2020/21	Variance	Variance %	Explanation Required?	Explanation
	£	£	£	%		
1 Balances Brought Forward	25,163	21,865			NO	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	9,660	10,143	483	5.00%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward figures
3 Total Other Receipts	4,665	6,606	1,941	41.61%	YES	See Sheet
4 Staff Costs	5,716	5,966	250	4.37%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	11,903	9,293	-2,610	21.93%	YES	See Sheet
7 Balances Carried Forward	21,865	23,353				
8 Total Cash and Short Term Investments	21,865	23,353			YES	Variance explanation not required
9 Total Fixed Assets plus Other Long Term Investments and Assets	2,202	2,202	0	0.00%	NO	Explanation required on reserves tab as to why carry forward reserves are greater than twice income from local taxation/levies
10 Total Borrowings	0	0	0	0.00%	NO	Variance explanation not required
Rounding errors of up to £2 are tolerable						
Variances of £200 or less are tolerable						
BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)						
Total Fixed Assets plus Other Long Term Investments and Assets	2,202	2,202				

TOTAL INCOME VARIATIONS FROM 2019/20 TO 2020/21

<u>Category</u>	<u>2019 / 2020</u>	<u>2020 / 2021</u>	<u>Reason for Variance</u>
Lengthsman	£ 2,322	£ 2,198	Variation in claim for Lengthsman as duties and availability dictates
Grants		£ 4,120	The Parish Council received £4120 in NDP Grants - none received in 2019/20
Interest	£ 126	£ -	Moved banks from HSBC Current and deposit to Lloyds Current Account only
VAT	£ 142	£ 288	VAT Office paid the 2019/20 VAT twice and Parish Council had to repay the 2nd £142.18 to the VAT Office
Internal Transfer of funds to allocated funds	£ 700	£ -	in 2019/20 the £700 internal transfer should not have appeared as income or expenditure on the 2019/20 Annual Return - it doesn't appear on the 2020/21 Annual Return
Events	£ 1,375	£ -	
Total	£ 4,665	£ 6,606	

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

Earmarked reserves:		£	£	£	
Reserve 1	791				Neighbourhood Plan
Reserve 2					
Reserve 3	10000				Village Hall Car Park Repair Fund
Reserve 4	1400				Village Green Footpath Fund
Reserve 5	304				Events Budget from income from event
Reserve 6	10858				UNALLOCATED
Reserve 7					
				23353	
General reserve					
				0	
Total reserves (must agree to Box 7)				23353	

OTHER Expenditure VARIATIONS FROM 2019/20 to 2020/21

Category	2019 / 2020	2020/ 2021	Reason for Variance
Office Allowance	176	192	
Office Expenses	385	222	
Insurance	337	305	
Establishment Charges	114	0	no hall hire charges in 2020/21
			Grant for Abberley PCC and Abberley Village Green Trust not arrived in time in 2019/20- paid in 2020/21 £1000 - £100 in 2020/21 to Nora Parsons Trust and £275 given to Earth Heritage Trust for new interpretation Panels in Abberley
Grants	0	1375	inflation increase
Subscriptions	427	441	
Lengthsman	2370	2282	
VAT	81	273	£142.18 repaid to HMRC as VAT RECLAIM was paid twice by HMRC
Audit	0	60	Internal auditor didn't charge in 2019/20 and charged £60 in 2020/21 for both years
Website	519	225	New website created in 2019/20 in 2020/21 hosting and maint. Costs only
Election Costs	36	0	election took place in 2019/20
Internal Transfers	700		
Contingency	270	228	used on NDP
events	1071	0	an event was created in 2019/20 - No events in 2020/21 due to covid
NDP	5418	3690	NDP produced over 2019/20 and 2020/21 with grant. Now in final stages
TOTALS	11904	9293	

Annual Governance and Accountability Return 2020/21 Part 2

Section 1 – Annual Governance Statement 2020/21

Question 4.

Did Abberley Parish Council provide proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. – **ANSWER, No.**

The notice was displayed for the correct number of days, but it did not cover the first 10 days of July. The Parish Council gave the electors notice of their rights, however, due to a miscalculation of dates it was not in accordance with the requirements of accounts & audit regulations.