

Explanation of significant variances in the accounting statements - Section 2

Parish Council name: Cassop-cum-Quarrington Parish Council

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2020/21 £	2021/22	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>	65,676	66,900	+1,224	Increase in precept demand levied upon Council Taxation Authority and increase in Council Tax Base set by the Council Taxation Authority
Box 3 <i>Other income</i>	28,358	21,652	-6,706	<p>Reversal of Items in 2020/2021</p> <ul style="list-style-type: none"> • Footpaths Grant -1,228 • One-off Small Business Support Grant in 2020/2021 to support Covid recovery in relation to Bowburn Cemetery (Durham County Council) -10,000 • Donation to fund the purchase of Christmas lights for the parish area and associated works -7,886 • Section 106 funding -3,010 • VAT Recoverable -2,574 <p>New Items in 2021/22</p> <ul style="list-style-type: none"> • Footpaths Grant +1,228 • Section 106 funding +13,500 • Decreased General Admin Income -106 • Decreased Cemetery Income -291 • Increased Allotment Income +42 • VAT Recoverable +3437 <p>Total 17,810</p>
Box 4 <i>Staff costs</i>	10,346	10,717	+371	As of 1 April 2021, the Parish Clerk received an additional salary point and the National Minimum Wage increase was recognised. The Parish Clerk received a national pay award backdated to 1 April 2021.
Box 5 <i>Loan interest/ capital</i>	0		0	

Box 6 <i>Other payments</i>	61,787	72,446	+10,659	<p>Reversal of Items in 2020/2021</p> <ul style="list-style-type: none"> • Parks and Open Spaces +6156 • Local Footpaths +1126 • Neighbourhood Plan Costs +7900 • Provision of Youth Services +28602 • New Artwork for Bowburn +3010 • Festive Lights +6670 • General Administration +3776 <p>New Items in 2021/2022</p> <ul style="list-style-type: none"> • Parks and Open Spaces +6089 • Local Footpaths +1170 • Neighbourhood Plan Costs +2000 • Provision of Youth Services +37734 • Burials and Cemetery +1516 • New Artwork for Bowburn +13500 • Christmas Lights Storage +1150 • General Administration +4480 <p>Total 10399</p>
Box 7 <i>Balances carried forward</i>	41,127	46,516	+5389	<p>Underspend in relation to: -</p> <ul style="list-style-type: none"> • Neighbourhood Plan 3522 • Allotments and Garages 1844 <p>Total 5366</p>
Box 9 <i>Fixed assets & long term assets</i>	179,476	215,417	+35941	A play area within the parish was refurbished replacing assets previously worth £4059 with new facilities valued at £40,000.
Box 10 <i>Total borrowing</i>	0		0	