

## 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	2019/20 £	2020/21 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
<b>Box 2</b> <i>Precept</i>	62,198	65,676	+3,478	Increase in precept demand levied upon Council Taxation Authority and increase in Council Tax Base set by the Council Taxation Authority
<b>Box 3</b> <i>Other income</i>	19,075	28,358	+9,283	<p>Reversal of Items in 2018/2019</p> <ul style="list-style-type: none"> <li>• Footpaths Grant -949</li> <li>• One-off grant for Neighbourhood Plan -8,000</li> <li>• One-off grant to fund the purchase of Christmas lights for the parish area -4,385</li> </ul> <p>New Items in 2020/21</p> <ul style="list-style-type: none"> <li>• One-off Small Business Support Grant in 2020/2021 to support Covid recovery in relation to Bowburn Cemetery (Durham County Council) - +10,000</li> <li>• Donation to fund the purchase of Christmas lights for the parish area and associated works +7,886</li> <li>• Footpaths Grant +1,228</li> <li>• Section 106 funding +3,010</li> <li>• Decreased General Admin Income -110</li> <li>• Increased Cemetery Income +168</li> </ul> <p>Total 8,938</p>
<b>Box 4</b> <i>Staff costs</i>	9,856	10,346	+490	As of 1 April 2021, the Parish Clerk received an additional salary point and the National Minimum Wage increase was recognised.
<b>Box 5</b> <i>Loan interest/capital</i>	0	0	0	

<b>Box 6</b> <i>Other payments</i>	71,981	61,787	-10,194	Reversal of Items New Items in 2019/2020 <ul style="list-style-type: none"> <li>• Parks and Open Spaces -6,117</li> <li>• Local Footpaths -869</li> <li>• Neighbourhood Plan Costs -13,000</li> <li>• Provision of Youth Services -37,641</li> <li>• Allotments and Garages -142</li> <li>• Storage of Christmas Lights -1,150</li> <li>• Burials and Cemetery -374</li> <li>• General Administration -9,788</li> </ul> New Items in 2020/2021 <ul style="list-style-type: none"> <li>• Parks and Open Spaces +6156</li> <li>• Local Footpaths +1126</li> <li>• Neighbourhood Plan Costs +7900</li> <li>• Provision of Youth Services +28602</li> <li>• New Artwork for Bowburn +3010</li> <li>• Festive Lights +6670</li> <li>• General Administration +3776</li> </ul> Total 11,841
<b>Box 7</b> <i>Balances carried forward</i>	19,226	41,127	+18099	Earmarked Reserves 2020/2021 <ul style="list-style-type: none"> <li>• Youth Work underspend for future projects +11098</li> <li>• Small Business Grant for Bowburn Cemetery Future Works +10000</li> </ul> Total 21,098
<b>Box 9</b> <i>Fixed assets &amp; long term assets</i>	179,476	179,476	0	<b>Explain all movements in this category and not just those above 15%</b>
<b>Box 10</b> <i>Total borrowing</i>	0	0	0	