

PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 3 - Total other receipts / VR3

Financial Year: 2020/21

Authority Name: Chardstock Parish Council (DV0087)

County Area: Devon

Figure in 2019/20: (A)

£72,612

Figure in 2020/21: (B)

£21,179

Variance £: (+ / -) (C)

-£51,433

Variance %: (+ / -)

-71%

	Reasons (as many as are applicable)	Amount £
1	DCC P3 grant funding received up from £0 to £2400	£2,400
2	Community donations down from £7444 to £501	-£6,943
3	Grant funding income up from £9202 to £13490	£4,288
4	Reimbursement from other Councils for Training etc £801 down to £59	-£742
5	VAT reclaimed down from £10064 to £3647	-£6,417
6	Asset Sales income down from £75 to £0	-£75
7	Section 106 funding grants down from £10590 to £0	-£10,590
8	CIL receipts down from £1305 to £0	-£1,305
9	PWLB loans advanced down from £32975 to £0	-£32,975
10	Play Park Receipts / funding up from £153 to £1082	£929
11	Bank Interest down from £3 to £0	-£3
	(D) TOTAL AMOUNT EXPLAINED 2020/21	-£51,433
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2020/21 figure (E / A * 100)	0%

RETURN ALL SHEETS TO PKF LITTLEJOHN WITH AGAR2 DOCUMENT & VARIANCE SUMMARY

PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 4 - Staff Costs / VR4

Financial Year: 2020/21

Authority Name: Chardstock Parish Council (DV0087)

County Area: Devon

Figure in 2019/20: (A)

£6,025

Figure in 2020/21: (B)

£7,550

Variance £: (+ / -) (C)

£1,525

Variance %: (+ / -)

25%

Reasons (as many as are applicable)		Amount £
1	Clerk's Salary up from £4227 to £5722 (performance review)	£1,495
2	HMRC (PAYE/NI) down from £994 to £610 (tax code change)	-£384
3	Superannuation up from £392 to £452 (tracks salary)	£60
4	Contribution towards office costs up from £200 to £600	£400
5	Mileage claims down from £211 to £165 (Covid19 related)	-£46
	(D) TOTAL AMOUNT EXPLAINED 2020/21	£1,525
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2020/21 figure (E / A * 100)	0%

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PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 5 - Loan Repayments / VR5

Financial Year: 2020/21

Authority Name: Chardstock Parish Council (DV0087)

County Area: Devon

Figure in 2019/20: (A)

£793

Figure in 2020/21: (B)

£1,929

Variance £: (+ / -) (C)

£1,136

Variance %: (+ / -)

143%

Reasons (as many as are applicable)		Amount £
1	2019/20 payment was a partial year cost; 2020/21 is a full year	£1,136
	(D) TOTAL AMOUNT EXPLAINED 2020/21	£1,136
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2020/21 figure (E / A * 100)	0%

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PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 6 - Total other payments / VR6

Financial Year: 2020/21

Authority Name: Chardstock Parish Council (DV0087)

County Area: Devon

Figure in 2019/20: (A)	£73,548	Figure in 2020/21: (B)	£34,042
Variance £: (+ / -) (C)	-£39,506	Variance %: (+ / -)	-54%

	Reasons (as many as are applicable)	Amount £
1	Insurance up from £139 to £140	£1
2	Section 137 payments up from £0 to £666 (all CV19 related)	£666
3	Subscriptions up from £323 to £339	£16
4	Bank charges up from £0 to £72 (new account)	£72
5	Stationery costs up from £86 to £206	£120
6	Postage down from £78 to £39	-£39
7	Telephone & Bradband up from £20 to £72	£52
8	Advertising down from £395 to £70	-£325
9	IT costs up from £727 to £809	£82
10	Hall costs down from £161 to £104	-£57
11	P3 (footpath) costs down from £1965 to £597	-£1,368
12	Project Management costs down from £56517 to £24955	-£31,562
13	Grants awarded down from £1210 to £0	-£1,210
14	Training costs up from £99 to 105	£6
15	Professional Fees down from £588 to £362	-£226
16	Parish Grounds Maintenance up from £998 to £1319	£321
17	Parish Green Skip Amenity costs up from £600 to £700	£100
18	VAT paid down from £9321 to £3239	-£6,082
19	Chairs Allowances used down from £76 to £0	-£76
20	Road Warden Expenditure up from £248 to £250	£2
	(D) TOTAL AMOUNT EXPLAINED 2020/21	-£39,507
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£1
	UNEXPLAINED as a percentage of 2020/21 figure (E / A * 100)	> 1%

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PKF Littlejohn LLP

Variance Explanation for submission to External Auditor

Explanation #: Box 9 -Fixed Assets / VR9

Financial Year: 2020/21

Authority Name: Chardstock Parish Council (DV0087)

County Area: Devon

Figure in 2019/20: (A)

£1,962

Figure in 2020/21: (B)

£20,523

Variance £: (+ / -) (C)

£18,561

Variance %: (+ / -)

946%

Reasons (as many as are applicable)		Amount £
1	Minor asset acquisitions (Added £477)	£477
2	Transfer of Play Equipment Asset to Council by Play Trust	£18,084
	(D) TOTAL AMOUNT EXPLAINED 2020/21	£18,561
	(E) UNEXPLAINED AMOUNT £ OF TOTAL VARIANCE (C - D)	£0
	UNEXPLAINED as a percentage of 2020/21 figure (E / A * 100)	0%

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