

## Explanation of variances – pro forma

Name of smaller authority: **Brean Parish Council**  
 County area (local councils and Somerset)

Insert figures from 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 totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	52,996	49,768					
2 Precept or Rates and Levies	0	5,000	5,000	#DIV/0!	#DIV/0!	#DIV/0!	Council agreed precept for first time as required by prepared budget £5000
3 Total Other Receipts	32,100	84,799	52,699	164.17%	YES		Brean Parish Council ran Brean Beach until 31 March 2022. In previous two years, the beach remained shut for a large part of the season due to Covid. Beach reopened fully for 2021 season so increase in income due to concessions able to trade for full season and receipts from filming requests including Sanditon. Donations +£7450 (Sanditon Filming £7k); Grant received on behalf of Village Hall £5k; CIL +£1.2k (never received before as Brean is a small village with very little development); SDC Grant for toilet refurbishment project +£10k; Car Park Income +£25k; Ice Cream Concession +£3k; refreshment concession +£1k
4 Staff Costs	23,027	34,837	11,810	51.29%	YES		Only Clerk worked during entire previous year 20-21 as beach wardens were not required for much of the 20-21 season as beach was shut. Wardens brought back for summer 2021 +£11.3k; clerk asked by council to work additional 3 hours per week with effect from August due to increased workloads +£0.5k
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,301	16,918	4,617	37.53%	YES		Increase in beach related expenses due to full reopening of beach for 2021 season including moving Portacabin from Village Hall to beach entrance to provide facility for wardens. Move Portacabin +£2.2k; architect's drawings and planning application costs for toilet refurb project +£3.2k; legal fees re advice on rights for car parking on beach +£3k; beach cleaning -£2k as council wanted more natural look to beach so did not clear the flotam and jetsam as much; training -£0.6k; Crown Estate Lease -£0.8k as paid in previous year; sundries (stationery, postage, telephone, donations) -£0.4k
7 Balances Carried Forward	49,768	87,813			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	49,768	87,813				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	262,989	262,989	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable