

## Explanation of variances 2021/22

Name of smaller authority: **SWETTENHAM PARISH COUNCIL**  
 County area (local councils and parish meetings only): **CHESHIRE EAST**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2020/21 £	2021/22 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	4885	4864	-21	-0.43%	
<b>Box 3</b> <i>Total other receipts</i>	1383	2663	1280	93%	<p><b>2020/2021</b> £1383 made up as follows:                      Burial fees £800                      Memorial fees £390                      VAT Refund £192                      Bank Interest £1</p> <p>.</p> <p><b>2021/2022</b> £2663 made up as follows:                      Burial fees £2150                      Memorial fees £320                      VAT Refund £192                      Bank Interest £1</p> <p>At the time of setting the Annual Budget, the Council cannot know whether there will be any Burial or Memorial fees for the coming year – these figures are variable from year to year. The VAT refund is applied for every 3 years unless the amount of VAT exceeds £100</p>
<b>Box 4</b> <i>Staff costs</i>	2572	2752	180	7%	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	Nil	Nil	Nil		
<b>Box 6</b> <i>All other payments</i>	3394	2297	-1097	-32%	The decrease is explained as there was no additional work at the cemetery nor professional fees which amounted to £1152 in 2020/21. There was a reduced payment for room hire because one meeting in 2021/22 was held remotely.
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	10943	10943	0	0%	
<b>Box 10</b> <i>Total borrowings</i>	Nil	Nil	Nil		
<b>Explanation for 'high' reserves</b>	Not Applicable				