

Explanation of significant variances from previous year: 2021-22 AGAR

Name of smaller authority:

Penrith Town Council

County area (local councils and parish meetings only):

Cumbria

AGAR Return		2020-21		2021-22	Variance	Variance	Explanation Required?	Explanation
		£		£	£	%		
1 Balances Brought Forward		387,208		526,380				
2 Precept or Rates and Levies		454,233		450,069	(4,164)	0.9%	NO	
3 Total Other Receipts		104,796		29,407	(75,389)	71.9%	YES	See below
4 Staff Costs		235,145		234,712	(433)	0.2%	NO	
5 Loan Interest/Capital Repayment		0		0	0	0.0%	NO	
6 All Other Payments		184,712		143,199	(41,513)	22.5%	YES	See below
7 Balances Carried Forward		526,380		627,945			NO	
8 Total Cash and Short Term Investments		527,228		626,526				
9 Total Fixed Assets plus Other Long Term Investments		124,363		156,299	31,936	25.7%	YES	See below
10 Total Borrowings		0		0	0	0.0%	NO	

Significant variances are those exceeding 15% and those exceeding £100,000 regardless of %age

Detailed Explanations:

Box 3: Other Income	Variance £
In 2021-22: reduction in CTRS grant from Eden DC £278, increase in investment income £127 due to higher invested balances, grants of £3,863 from Eden DC and Cumbria CC towards the purchase of speed indicator devices.	3,712
In 2020-21, pandemic related grants/contributions totalling £6,500 were received from Eden DC, Cumbria Community Foundation and Cumbria CC. In 2021-22, grants totalling £7,990 to help the community and businesses recover from the effects of the pandemic were received from Cumbria CC.	1,490
In 2020-21, the Council received £1,000 from Cumbria CC as a contribution towards planned events, and a £7,718 contribution from Penrith BID towards Greening activities and community grants. There was no similar income in 2021-22.	(8,718)
The Council has an ongoing programme of transferring assets from Eden DC. To assist in a smooth transition, the assets are supported in the first four years by a tapering grant from the District Council towards running costs. Tapered grant reductions in 2021-22 comprised War Memorial £25, Benches £210, Bus Shelters £365, Bandstand £799, Musgrave Monument £175 and Fairhill Park £3,304. In 2021-22, the Council received extra income of £1,159 for memorial benches and £500 for use of the Bandstand.	(3,219)
Recharges of £645 in 2020-21 for maintenance work at Fairhill Park were not repeated in 2021-22.	(645)
In 2020-21, the Council completed a major grant aided capital project to improve the play area at Fairhill Park. Grants totalling £63,288 were received in that year and none in 2021-22.	(63,288)
During 2021-22, the Council negotiated a wayleave with Northern Gas Networks to lay pipes across land at Thacka Beck. This wayleave produced income of £4,721. There was no similar income in 2021-22.	(4,721)
Total Increase in Box 3: Other Income, as above	(75,389)

Box 6: Other Expenditure	Variance £
In 2021-22, the Council purchased speed indicators at a cost of £11,651, partly grant funded.	11,651
Planning services expenditure reduced by £1,369 as the Council's Neighbourhood Plan neared completion.	(1,369)
In 2020-21, the Council had one-off set up costs of £1,969 for its Climate Change initiative.	(1,969)
Expenditure on projects to benefit the Town increased by £3,997 in 2021-22, including Christmas events and a marketing strategy.	3,997
In 2020-21, the Council spent £13,126 supporting its community as a response to the Coronavirus pandemic. This expenditure reduced to £1,081 in 2021-22, relating mainly to meeting expenses.	(12,045)
In 2020-21 the Council paid £2,484 for initial work on an arts and cultural strategy. Similar costs in 2021-22 totalled £516, while £215 was spent on arts development and £1,470 on three Jubilee beacons.	(283)
Expenditure on Greening/Bloom activities reduced by £880 in 2021-22.	(880)
In 2020-21 the Council made grants of £5,400 to arts, voluntary and community organisations. Similar expenditure in 2021-22 was £9,500.	4,100
In 2021-22, the Council spent an additional £4,768 on community engagement software fees and an extra £2,480 on advertising.	7,248
Staff expenses and training reduced by £386 in 2021-22, offset by expenditure of £58 on recruitment expenses.	(328)
In 2021-22, the Council spent £1,224 on hiring premises for meetings to ensure social distancing, while energy and service charges on its own accommodation increased by £289.	1,513
In 2021-22, the Council purchased a press and seal £485, past Mayors' badges £221 and updates to its notice board £197, while other civic expenditure was £38 higher.	941
In 2020-21, the Council purchased two laptops, costing £689 and £729 each, and a printer/copier £3,759. No similar items were acquired in 2021-22, when routine IT costs increased by £1,708 as staff returned from home working.	(3,469)
In 2020-21, website expenditure included one-off costs of £1,595 to rationalise cookie consents and £1,485 for compatibility with multiple devices. Routine maintenance of the website reduced by £288 in 2021-22.	(3,368)

In 2020-21, the Council spent £1,350 identifying solutions to drainage problems at the Brackenber Allotments site; the necessary improvement works costing £9,600 were carried out in 2021-22. Also in 2020-21, wall repairs £375 and infestation treatment £1,200 were required to other sites. Otherwise, routine Allotment expenditure differed by £62.	6,613
New planting arrangements for the War Memorial cost £444 in 2020-21. In 2021-22 the Council spent £48 on maintaining and £790 on deep cleaning the Memorial.	394
The bench repair and replacement programme cost £4,031 in 2021-22 (£2,433 for new benches, £550 for plinths and £1,048 maintenance), compared to £1,998 in 2020-21.	2,033
Bus shelters were cleaned more regularly in 2021-22, costing an extra £682, while replacement of glass panels cost £279.	961
One-off pest control measures to the Bandstand costing £620 were needed in 2020-21, while maintenance expenditure was £16 lower in 2021-22.	(636)
Maintenance expenditure for the Musgrave Monument was £393 lower in 2021-22, mainly because £420 pest control costs in 2020-21 were not repeated.	(393)
At Fairhill Park, 2021-22 expenditure increased on grounds maintenance £1,496, play area maintenance £559, tree felling £1,155 and the removal of epicormal growth £754, although wall repairs £200 and a bench installation £925 in 2020-21 were not repeated.	2,839
Landscaping maintenance work costing £645 in 2020-21 at Fairhill Park was not repeated in 2021-22.	(645)
In 2020-21, the Council carried out a major grant aided capital project to improve the play area at Fairhill Park, at a cost of £70,337.	(70,337)
In 2020-21, the Council spent £1,000 on a new noticeboard and £150 on several new signs.	(1,150)
In 2020-21, the Council acquired a piece of recreational land at Thacka Beck; surveyors' costs amounted to £500. Improvement works in 2021-22 involved tree and habitat surveys £1,045, gates and fencing work £4,985 and signage £1,389, while grass cutting and other maintenance totalled £900.	7,819
The Community Caretaker service, provided by a private company, which manages Council assets, worked additional responsive hours in 2021-22, an increase of £1,106.	1,106
In 2021-22, the Council contributed £5,500 towards Eden DC's improvement scheme at Castle Park.	5,500
Administrative costs, including printing, stationery, equipment and insurance increased by £436 in 2021-22. This included two new chairs costing £562.	436

Audit fees increased by £585 in 2021-22, partly due to the Council moving into a higher external audit fee band.	585
Expenditure on accountancy fees reduced by £1,637 as more work has been carried out in-house.	(1,637)
Legal fees reduced by £3,127, mainly because 2020-21 included £2,942 one-off costs associated with the transfer of land at Thacka Beck.	(3,127)
The Council took out more subscriptions in 2021-22 at an extra cost of £1,136.	1,136
In 2020-21 the Council bought two cycle stands at a cost of £110. In 2021-22 it purchased a fireproof safe £856 and two office air purifiers £370. Routine repair costs were similar, with an increase of £135 in 2021-22.	1,251
Total Increase in Box 6: Other Expenditure, as above	(41,513)

Box 9: Fixed Assets		Variance £
Acquisitions in 2021-22::		
Four Benches, various locations		2,433
Two concrete plinths for benches, Fairhill Park		550
Penrith Town Council press with embossed seal		485
Drainage Improvements, Brackenber Allotments		9,600
Fire Ranger Fireproof Safe		856
Two Quattro Extra high back office chairs		562
Replacement glass panes (substantially increase life of bus shelter)		279
Three Platinum Jubilee Beacons		1,470
Three Dual Colour Digit Large Speed Indicator Devices		11,651
Fencing & Gates, Thacka Beck		4,985
Signage, Thacka Beck		1,389
Two Fellowes AeraMax DX55 Air Purifiers		370
Less Disposal in 2021-22:		
Samsung CLX-9 Multipurpose Printer		(2,694)
Total Increase in Box 9: Fixed Assets, as above		31,936