

Explanation of variances – pro forma

Name of smaller authority: **Litton Cheney Parish Council**

County area (local councils and): **Dorset**

Insert figures from Section 1 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:

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	5,580	18,581				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,200	10,600	3,400	47.22%	YES		Precept increased in recognition of (a) need to increase clerks hours as those previously estimated were insufficient +£1,096; (b) intention to enter contract with Bridport TC to supply lengthsman after considerable gap + £2,000; (c) need to increase reserves in light of identified risks/obligations including election costs and possible devolution of responsibilities to PCs following reorganisation of local councils to Unitary authority +£300
3 Total Other Receipts	11,843	7,547	-4,296	36.27%	YES		(a) playground refurbishment receipts (grants & donations) received over 2 financial years -£8,217 less received in 2018/19 than in 2017/18; (b) +£3,326 VAT refund received compared to nil previous year (unable to claim until April 2019 due to VAT refund rules); (c) +£420 donation received in 2018/19 towards repairs to bus shelter (costs for incurred by PC previous year). (d) +£150 paid in error to parish council in 18/19 - refund included in (6) other payments. (e) £50 contribution in 2018/19 towards shared website cost; (f) -£25 local authority grant ceased after 2017/18.
4 Staff Costs	2,151	3,405	1,254	58.30%	YES		(a) The following changes were made part way through 2017/18 (i) a new clerk was appointed on NALC pay scales in May 2017 initially at £2,300 per annum, the previous clerk having been paid a small stipend) and (ii) the clerks salary was increased to £3,240 from 1 January 2018 to reflect hours actually being worked. Had a full year's salary been due at the increased hours the figure for 2017/18 would have been £1,089 higher. (b) +£155 NALC pay rise April 2019. (c) +£17 mileage in 2018/19 compared to £0 previous year.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,891	23,762	19,871	510.69%	YES		(a) +£14,989 - payment for playground refurbishment funded from lottery grant and donations - mostly raised previous year - see also 3; (b) +£900 - new lengthsman scheme contract commenced with Bridport Town Council after gap of more than one year without lengthsman; (c) +£260 every year, the PC incurs occasional costs for repairs which inevitably vary from year to year; (d) +£157 increase in public liability insurance following end of tie in period; (e) £150 refunded to vendor after being paid in error to Parish Council (see 3) (e) £95 playground inspection not paid previous year due to imminent playground refurbishment; (f) £3,325 VAT included - reclaimed during year or awaiting refund.
7 Balances Carried Forward	18,581	9,561			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,581	9,561			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	24,770	24,770	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